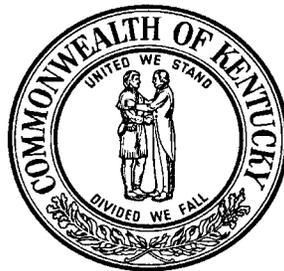


**REPORT FROM THE STATE AUDITOR:
KENTUCKY JAILS
A *FINANCIAL OVERVIEW*
Volume I**

February 2006



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Kentucky Jails
A Financial Overview

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We would like to thank everyone who was involved in preparing this report.

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Executive Summary

Throughout the nation, county jail budgets are increasing exponentially. Exploding inmate populations are pushing jail capacities to the limit of both monetary and physical capabilities. Kentucky is no exception. Kentucky had the nation's fifth highest percentage growth in inmate population in 2004. Kentucky ranked second nationally in the percentage of state and federal inmates held in county jails in 2004. With an official capacity of 15,667 inmates and a prisoner count that averages about 2,000 higher, Kentucky county jails accounted for a total of \$244 million in expenditures for fiscal year 2005. The need to control jail expenditures is clearly evident. Factor in the dependency that most county jails have on counties' general funds and the need to decrease expenditures becomes paramount.

Because of the growing burden of the cost of the jails, the Auditor's Office initiated an examination of Kentucky's county jails: 70 open county detention centers, 13 open life-safety centers, 37 closed county jails, 2 regional jails and 1 jointly operated jail. In addition to the jailer, each county's treasurer was surveyed.

The report found that management challenges result from the structure of the jail system. Responsibility of the county jail operations falls to the elected jailer and their respective jail staff. The Fiscal Court funds the jail but is not responsible for its management. State practices also affect county detention centers. County jails are required to house inmates from time of arrest through trial to sentencing and yet begin to receive a daily rate reimbursement from the state only after an inmate has been sentenced.

This report's key conclusions and recommendations are:

Findings:

- **Gathering data about the operation and costs of county jails is unnecessarily difficult due to inadequate cost accounting and reporting systems.** Budgetary practices associated with Jail Funds are not transparent. The format of the jail budget document does not encourage the identification and allocation of costs to specific program elements or funding sources. For example, when examining the medical costs of detention centers, a majority of county treasurers and jailers stated they could not allocate medical costs to local, state or federal inmates.
- **Not all costs are reflected in Jail Fund budgets.** All costs are not reflected in Jail Funds. Debt service payments, capital expenditures and insurance costs are often absent from Jail Fund costs. This practice leads to substantial understating of the true costs of a county jail.
- **There are multiple funding sources for county jails.** Funding for county jails comes from federal sources (5.2%), state sources (32.2%), inmate fees and costs (7.8%), housing prisoners from other counties (4.8%), from the Fiscal Courts (48.8%), and other (1.1%). \$244,563,614 was collected and spent on county jails in FY 2005.
- **The costs of operating the county jails vary widely.** The cost per day to operate county jails ranges from \$19.00 to \$84.44. The average cost was \$36.25; the median was \$31.65. The operating cost (total less debt service and capital costs) ranged from \$16.69 to \$77.74. The average operating cost was \$33.07; the median \$27.24.

Kentucky Jails
A Financial Overview
Executive Summary (Continued)

- **Personnel costs vary widely from county to county.** Christian County spends \$8.32 per inmate per day for payroll and benefits; at the high end Livingston County paid \$63.74. Louisville and Lexington spend \$38.67 and \$37.71 respectively. The statewide average is \$21.46; the median is \$17.63.
- **Food costs range from \$0.65 to \$4.66 per meal.** The average cost per meal was \$1.55. 15% of the jails use a private vendor to provide food services for inmates. Inmate food cost is approximately 8.14% (9.23% excluding capital costs) of the average costs of a jail. Inmate Food cost is one area of jail operating costs where the Jailer can exercise some control and oversee purchasing practices to reduce the costs.
- **The state's system of funding prisoners in the county jails creates a system of winners and losers.** On a pro-forma basis forty-five counties pay \$14,027,705 to subsidize the cost of holding state prisoners in the county jails. Twenty-four counties and regional jails earned \$2,824,576 from holding state prisoners, allowing them to offset the costs of holding their own prisoners and even return a profit to their counties' general funds. This funding system shifts a significant financial burden from state taxpayers to some county taxpayers.
- **In 2005 the state paid \$9.2 million less than its proportionate share of costs based on its share of inmate days.** If the state provides 36% of the inmates to the system of county jails, one might expect the state to provide, through all its various program sources, 36% of the revenue for county jails. In 2005, however, the share of revenue from state sources was 32.2%.
- **Many counties believe that by expanding their jails and attracting more state inmates they can reduce the overall financial burden of their jail.** Any county which has a inmate daily cost greater than the state reimbursement rate cannot reduce the net cost of its jail without significant managerial and facility changes.
- **Life safety jails are very expensive to operate.** Their cost per inmate per day far exceeds the statewide median of \$31.65. The small size of the facilities requires large personnel costs. All save one exceed the median personnel cost of \$17.63. Most impose a disproportionate burden on their county general funds. Since 2005 the Knott, Breathitt, Hancock and Livingston County life safety jails have been closed.
- **The state's practice of leaving state prisoners in the county jails (Controlled Intake) or placing state prisoners in county jails (Class D felon program) either exacerbates or causes overcrowding in 53 of the state's 73 full service and regional jails.** Continued overcrowding may lead to federal lawsuits and liability issues for counties with populations in excess of capacity.
- **The state's system of allocating funds for the payment of medical costs is inherently unfair.** The burden of the cost of medical care is not evenly distributed. Some counties actually profit - their medical funds exceed their medical costs - while others incur substantial costs for medical care.

Kentucky Jails
A Financial Overview
Executive Summary (Continued)

- **Management of medical expenses is a major challenge to jail management. It also represents a significant opportunity for savings.** Inmates are not always examined by medical practitioners before they are sent to the hospital. There is no standard practice for determining medical service fees for patient care.
- **Inconsistencies in the administration and accounting for inmate fees create a significant opportunity for additional revenue.** Inmate fees and payments for services account for 7.8% of jail revenue. Nearly half of the jails do not charge the daily housing fee allowed by law. Many counties do not maintain adequate records to account for fees due from inmates. Those who keep records report past due obligations from inmates totaling over \$22 million.
- **Telephone service revenues are not consistently reported.** Some contracts with telephone service vendors allow jails to apply costs against the projected revenue from telephone commissions. This practice allows the jail to understate both its revenue and expenditures. It also avoids accounting for the transaction through the county treasurer and sometimes occurs without knowledge of the treasurer.
- **Many Kentucky Jailers have developed innovative and effective management techniques to reduce or keep expenditures under control.** Forty-one counties have a per diem cost less than the state's reimbursement rate of \$30.51. Eight counties profit from their jails. Different jailers have experimented with a broad range of managerial approaches to the tough problems of controlling medical costs, foods costs, transportation costs, and personnel costs. These are very promising and are highlighted as best practices. (See page 24).

Recommendations:

Kentucky should begin the process of establishing a unified corrections system.

The lack of an integrated corrections system including the county jail means imbalance in the geographical distribution of facilities, the loss of opportunity for the development of programming for subsets of the inmate population, such as drug or alcohol abuse programs, unfair cost shifting to some local governments, and lost opportunity for improved efficiency and cost savings.

To achieve the most cost effective and fair administration of the county jail system ultimately will require a unified corrections system, with all state prison and jail facilities under the control and direction of the Department of Corrections. Jailers could still be elected locally. The office of property valuation administrator offers a model whereby a locally elected official can play a substantive role in a state agency.

Realistically, however, the cost of merging the jails into the state system at this time is unaffordable. The Department of Corrections should begin planning for the merger of the jails and the state correction system and begin a phase-in of the merger.

Kentucky Jails
A Financial Overview
Executive Summary (Continued)

Recommendations: (Continued)

Until such time as the unified system is fully implemented, the counties and Department of Corrections officials should consider the following recommendations:

- The Governor's Office for Local Development and the Department of Corrections should develop and implement a uniform jail financial management system to capture all jail expenditures on a quarterly basis. This data would be used for analysis and policy decisions at the local and state level.
- The Department of Corrections should maintain a cumulative population report for each detention center for the fiscal year, identifying the cumulative number of state, federal, county, and other-counties/states inmate days for each fiscal year.
- The Department of Corrections should explore restructuring the per diem fee for holding state prisoners. State per diem could be revised to include incentive payments for jails with no violations of standards, educational programs, quality of facility operations, collections of inmate's fees/charges or the adoption of other efficiency measures. Other possibilities for consideration include indexing the per diem to the Consumer Price Index to reflect health insurance and retirement costs or adjusting the per diem to recognize higher costs in some areas of the state.
- New or expanded jails should only be constructed after review and approval by the Governor's Office for Local Development and the Department of Corrections based on need and financial feasibility.
- Counties with Life Safety jails should evaluate the long-term financial burden of maintaining their facility.
- The Kentucky Jailers Association and the Department of Corrections should undertake a thorough review of the management of medical expenses incurred by the county jails. Many Jailers have adopted good management techniques that should be adopted by other facilities. Other practices should be considered, including bill review and utilization review programs. A different example for consideration can be found in the Workers Compensation system. The General Assembly mandated adoption of a statewide fee schedule for providers for services reimbursed through workers compensation insurance.
- The Department of Corrections should review and adjust the state's funding formula for medical expenses so that the funds are applied against actual expenditures for medical services. The Department should consider reimbursing 100% of medical costs incurred by jails that have agreed to participate in medical management programs prescribed by the Department of Corrections.
- Counties should review their policies with the goal of maximizing inmate fees; ensure the jail has an adequate accounting system to track fees owed and collected; and adopt a procedure for collection of past due fees.

Kentucky Jails
A Financial Overview
Executive Summary (Continued)

Recommendations: (Continued)

- Jails should, at a minimum, use competitive bidding or documented price comparisons to purchase food or meals. If meal costs are above the statewide average, fiscal courts should demand explanations
- Jails should report to the fiscal court all elements of the financial transactions involving telephone service vendors.
- The Department of Corrections should perform a mandatory jail efficiency audit if a jail requests state reimbursement for inmates and the inmate cost per day exceeds the state average by more than 10%.

Kentucky Jails
A Financial Overview

Definitions

Average Number Of Inmates In Facility Each Day:

Total inmates per detention center divided by 365. The resulting amount was rounded for reporting purposes. Total inmates were reported in the survey per each detention center.

Controlled Intake:

The program that leaves convicted felons in the county jail after sentencing pending transfer to the Kentucky Adult Correctional System.

Cost Per Meal:

Total food costs divided by number of meals prepared.

County Inmate Days:

This is the Jailer's own county inmate days per survey. The county inmates for Bell County and Webster County were calculated amounts. They were reduced from the amount reported. These counties did not report any state inmates in their survey, however they received state funds for housing state inmates.

Debt Service:

Is the amount counties spend on debt service payments for capital assets, lease payments and construction of new facilities.

Department Of Corrections (DOC) Bed Rating:

DOC's rating of how many beds are allowed to be in a facility. This also relates to inmate population where one bed is allowed for one inmate.

Federal Inmate Days:

Total federal inmate days per the survey.

Fringe Benefits:

This is the employer's share of FICA and retirement. It also includes all other fringe benefits paid on behalf of the employees such as health insurance, life insurance, and retirement.

Funding From Fiscal Court Or Legislative Body To Meet Jail Expenditures Or (Gain on Operations):

Total revenues received by the Detention Center or Fiscal Court less total expenditures paid by the entity.

Housing Other Counties - Inmate Days:

The jailer reported this amount for housing other counties inmates.

Inmate Cost Per Day Including Debt Service:

Total expense of the Detention Center less expense for housing prisoners and housing juveniles divided by total inmate days.

Kentucky Jails
A Financial Overview
Definitions (Continued)

Inmate Cost Per Day Without Debt Service:

This is the total expense of the Detention Center less expense for housing prisoners, housing juveniles, debt service payments for capital assets, and construction of new facilities divided by total inmate days.

Life Safety Jail:

A life Safety Jail does not meet the state's facility standards and hence cannot hold state prisoners though it can hold local inmates for extended periods.

Medical Costs:

Medical costs include all medical costs such as prescriptions, hospital bills, medical bills, and medical staff employed by the detention centers. These costs were obtained from the county financial statements submitted to the Governor's Office for Local Development. Survey amounts were not used.

Medical Costs Per Inmate Days:

Medical costs divided by total inmate days.

Medical Payments For Housing State Inmates:

Number of State Inmates Per Survey or Calculated State Inmates By \$1.91

The state prisoners for Bell County and Webster County were calculated amounts. These counties did not report any state inmates in their survey, however they received state funds for housing state inmates.

Payroll Costs:

Gross payroll paid to the Jailer and staff.

Payroll Cost To Inmate Day Ratio:

This is total payroll cost including fringe benefits divided by total inmate days for each detention center.

Per Capita Contribution:

Funding From Fiscal Court or Legislative Body To Meet Jail Expenditures Or (Gain on Operations) divided by the population for each county based on US census data.

Percentage of General Fund Budget To Meet Expenditures:

Funding From Fiscal Court or Legislative Body To Meet Jail Expenditures or (Gain on Operations) divided by the General Fund budget.

State Inmate Days:

State inmate days per survey. The state inmates for Bell County and Webster County were calculated amounts. These counties did not report any state inmates in their survey, however they received state funds for housing state inmates.

Surplus Funds Or (Medical Expenses Not Reimbursed):

This is total state medical revenue less total medical expenses. The amount that was not reimbursed could be for either county or state prisoners. We were unable to determine which, because the county did not distinguish between state and county medical expenses.

Kentucky Jails
A Financial Overview
Definitions (Continued)

Total Food Costs:

Total food costs consist of food, kitchen equipment, and staff required to prepare meals including food service salaries to determine cost per meal. "Food Costs" on Statewide Jail Expenditures (pages 41, 43, and 75) does not include food service salaries.

Total Inmate Days:

This is the total inmate days per the survey.

Kentucky Jails *A Financial Overview*

Introduction

In July 2005 the Auditor of Public Accounts undertook a comprehensive survey of all jails in Kentucky. The purpose of the survey was to answer questions about what jails cost and how their money is spent.

Accounting for jail operations is not transparent. Not all costs are included in the fiscal court's jail fund. Capital costs and insurance costs are frequently paid for through other accounts. Costs are not broken into components in a way that allows costs to be allocated to component units for management purposes. Medical costs are one example. All medical costs are lumped in a single account. To determine whether those costs are attributable to state prisoners or county prisoners is possible only with extraordinary effort. The accounting system does not support local efforts to improve the management of the county jail.

There are many sources of revenue for jails. Though state support for county jails is often considered unitary, county jails across Kentucky collected revenue from 19 different state programs in 2005. Additionally some county jail capital costs are paid directly by state appropriation. There are four different sources of federal money spent in county jails, though 95% is from contract payments for holding federal prisoners. There are 23 different fees or other sources of revenue received from jail inmates.

Kentucky elects the county jailer. The jailer is given by statute complete management control of the jail. The Fiscal Court is responsible for the financial oversight for the county as a whole, including the jail's finances but not its operations. The county treasurer exercises day-to-day management oversight of the budget, including financial reports for the jail. The split responsibility presents challenges for accountability and effective management control of the jail's operation.

During the process of completing the survey for this report the auditors found conflicts and differences between the information from the jailer compared with the information from the treasurer. Occasionally information provided by the jailer conflicted with other information provided by the same jailer. As an example, jailers gave the average number of inmates per day and also listed the number of inmates' days by type of prisoner (state, county, federal, other county). These numbers did not necessarily agree with each other.

Kentucky has a unique partnership between the state corrections system and local jails. As one response to the exploding growth in state inmates, approximately 6,300 state inmates are held in county jails. The state pays the county a per diem of \$30.51 for each state prisoner held in the county jail. Many counties have expanded the capacity of their jails to hold a larger number of state inmates to offset the costs of holding their county prisoners. Eight counties have successfully turned their jails into profit centers for the fiscal court; the jails contribute revenue to the county's general fund. Seventy-eight jails and regional detention centers cost the counties up to as much as 45.3% of the county's general fund.

The definition of a "state" prisoner is a source of conflict between state and county officials. The responsibility for housing prisoners belongs to the county regardless of whether the accused is arrested for violating a state or local law or ordinance. All the time from date of arrest to date of sentencing is paid for by the county. The county pays for even the time spent between date of conviction and date of sentencing. The state assumes financial responsibility for prisoners only after sentencing. (Legislative Research Commission, *Issues Confronting the 2006 Kentucky*

Kentucky Jails
A Financial Overview
Introduction (Continued)

General Assembly, Local Government, page 57). This report uses the current definition of state prisoner. The office acknowledges certain arbitrariness in the definition.

County government officials believe that the cost of jails is a severe financial drain on county governments, and impairs their ability to deliver other more productive or preferable services to the county taxpayers. County governments spent \$119.3 million housing inmates during 2005.

The results of this survey represent a cash basis snapshot of the costs of operating county jails during 2005. These are not audited numbers. This report presents information that is the representation of the management of county jails and fiscal courts and appropriate state officials.

This report of the State Auditor is intended for three purposes:

- To provide the Governor, state officials, the General Assembly and local officials with current financial and program data to facilitate discussions on jail efficiencies and funding needs.
- To provide jailers and corrections specialists information as accurate and complete as possible so they may analyze and improve the management and operation of Kentucky's jails.
- To provide the Auditor of Public Accounts, Governor's Office of Local Development and Department of Corrections with data on which to base future audit, technical assistance and program oversight decisions.

Kentucky Jails *A Financial Overview*

Methodology

The conclusions reached and recommendations made in this report are based on the following:

- Review of state statutes related to county jail officials and jail fund budgets
- Surveys sent to county jail officials and treasurers and administered by staff of the auditor's office
- Minutes of meetings conducted by the Interim Joint Committee on Local Government
- Review of other statewide jail research and reports
- Review of various newspaper articles

In July 2005, the State Auditor's office in cooperation with the Kentucky Jailers' Association, the Kentucky County Judge Executive Association, the Kentucky Magistrates and Commissioners Association, the Kentucky Association of Counties, the Governor's Office of Local Development, and the Department of Corrections developed a 232-question survey. Auditors met individually with county jailers to answer the questionnaire, and then met with each County Treasurer to review the county's financial records on the jail and to obtain supplemental information on the jail's cost.

The following issues were addressed in the surveys:

- Jail capacity and inmate population
- Jail management
- Jail budget and funding
- Charges to Inmates
- Canteen operation
- Food services
- Medical Services
- Collections from released prisoners
- Telephone Commissions
- Administrative practices
- Jail property and equipment
- Transportation costs
- Accounting practices

After compiling the information from the jailers and treasurers, the financial information was crosschecked against reports filed with the Governor's Office for Local Development. The definitions describe how certain costs were calculated. A copy of the survey may be found in Volume II of this report. Survey results are included throughout the analysis section of this report.

Kentucky Jails *A Financial Overview*

Commentary

Why examine county jail budget practices?

The Auditor of Public Accounts decided to undertake this study after numerous independent county government officials voiced concerns about the rising costs of incarceration. In some instances, as much as 45% of county's general fund budget is being dedicated annually to cover local jail expenditures. In addition cases of mismanagement of jails had been uncovered during official audits of several fiscal courts. The study design attempted to address the source of jail funding, jail expenditures and revenues, and jail administrative practices. The study design aimed to provide quantifiable evidence about the state of Kentucky's county jail fiscal practices and suggest best practices for improvement.

Background

The Kentucky Constitution of 1850 established that jailers be elected officials. In fact, Kentucky is the only state in the nation with constitutional provisions relating to the office of Jailer. The county jailer has control of the county jail and all persons in the jail.

Prisoners of the state are housed in local jails while awaiting trial and sentencing. Such waiting periods are not compensated by the state and all costs accrued by inmates awaiting trial and sentencing are expected to be covered by the local facility. These waiting periods can vary in length from a few weeks to several months or more. In some case, judges sentence felons to serve their terms in county jails.

The Kentucky Department of Corrections pays local jails to house inmates traditionally assigned to the state's prison system. Because state facilities lack the space to adequately house prisoners, this alleviates overcrowding. Once entered into the local detention center, the county jail assumes total responsibility for the inmate's care. This includes the administration of the inmate's medical care, physical and mental well being, dietary needs, education, special needs and safety.

Local Jail Financial Viability

Local counties are faced with very difficult financial considerations. We have, based on interviews and our own analysis, identified counties who have constructed new detention facilities with the expectations of generating sufficient revenues to cover all costs, plus return excess funds to fiscal court. In almost every case, the revenue projections are based on state prisoners being placed in their facility. The Department of Corrections will not make commitments on prisoner guarantees. In addition, medical costs, health insurance, retirement costs and litigation have required many fiscal courts to supplement county jail operations.

Budgetary practices associated with Jail Funds are not transparent.

Jail Fund budgets are documents intended to provide fiscal guides for county jail operations. The format of the budget document does not encourage the identification and allocation of costs to specific program elements or funding sources. For example, when examining the medical costs of detention centers, a majority of county treasurers and jailers stated they could not allocate medical costs to local, state or federal inmates. A consistent complaint heard throughout the survey process from jail administrators was that the Kentucky state government is not adequately funding county jails for medical costs incurred by state level inmates. The inability of the majority of open county

Kentucky Jails
A Financial Overview
Commentary (Continued)

Budgetary practices associated with Jail Funds are not transparent. (Continued)

jails administration to show actual state and county inmate general costs relegates such claims to observation. Without fiscal proof of overdue states fees, it is difficult to substantiate the claims of county jail administrations.

Not all costs are reflected in Jail Fund budgets.

All costs are not reflected in Jail Funds. Debt service payments for infrastructure projects and other long-term projects are often absent from Jail Fund costs, as are insurance payments. This practice leads to substantial understating of the true costs of a county jail. The survey requested the county officials identify these costs. Most were noted, however some professional liability insurance and building insurance costs could not be determined in some counties.

County jails funds are wholly dependent on supplemental county general funds.

For the fiscal year 2005, more than \$119.3 million of jail funds revenues were provided for by county general funds, according to this survey. This is money that would otherwise be spent by county governments on other public services. Some counties are spending as much as 45 percent of their total general fund budget on jails. These staggering contributions have major impacts on the capacity of county governments to serve public needs outside of corrections.

County jail operations are left to the discretion of elected jailers, some who have no prior jail administration experience.

Kentucky jailers are elected in 118 of Kentucky's 120 counties. Kentucky's Constitution allows the General Assembly to merge the office of jailer into the office of the sheriff. By action of the General Assembly, Jefferson and Fayette Counties have eliminated the elected position of jailer and replaced it with an appointed, professional administrator. There are no minimum qualifications for the position of jailer. Jailers and their staff must receive basic training at the beginning of their tenure and continuous annual training for the remainder of their tenure. Training is based on requirements outlined in KRS 441.055, which states that training shall include the rules governing health and safety conditions, fire safety, jail operation, record keeping and administration. It is difficult to assess how such governing rules are being interpreted by individual county jails. As a result, standards vary from county to county.

It is not common practice for an outside consultant to review jail practices.

When asked if there has ever been a jail committee or consultant review of the operation of jail management and operation, 66% of 83 respondents for open detention centers replied no. The practice of an independent review by an impartial party is not common practice within Kentucky's correctional system. A lack of such review indicates that there are few benchmarks in place for management and operational achievement. The Department of Corrections oversees and enforces the state's standards adopted for the county jails.

Kentucky Jails
A Financial Overview
Commentary (Continued)

There are multiple funding sources for county jails.

Funding for county jails comes from Federal sources (5.2%), State sources (32.2%), Inmate fees and costs (7.8%), housing prisoners from other counties (4.8%), from the Fiscal Court (48.8%), and other (1.1%). \$244,563,614 was collected and spent on county jails in FY 2005.

The overwhelming majority of federal funding is reimbursement for holding federal prisoners (94.7% of federal funds). There were nineteen sources of state revenue in 2005. The jail operation subsidy (19.9% of state funds); Controlled Intake (42.6%); Class D felon payments (23.6%) and medical payments (3.7%) constitute the bulk of state support. See Findings, Tab 1 *County and Regional Detention Centers Revenues* Schedule, page 37.

The costs of operating the county jails vary widely.

The total cost to operate county jails, including debt service, capital costs, and other costs such as insurance typically borne by the counties but outside the jail fund, ranged from \$19.00 to \$84.44 per inmate per day. The state's average cost was \$36.25; the median was \$31.65. The operating cost (total less debt service and capital costs) ranged from \$16.69 to \$77.74. The average operating cost was \$33.07; the median \$27.24. See Findings, Tab 7, *Inmate Cost Per Day* Schedules, page 125.

County Governments contributed \$119,296,224 from their general funds to support their county jails. 34 counties spent between 20% and 45.3% of their general fund on jails; 28 spent between 10% and 20%; 50 spent between .26% and 10%. Eight counties earned money from jail operations. Fulton County earned 24.26% of its general fund from jail profits. See Findings, Tab 4 *Percentage of General Fund Budget to Meet Jail Expenditures* Schedules, page 73.

The burden of jail costs, measured by the per capita contribution from the residents of the counties, varied wildly, from 32 cents per person in Lincoln County to \$94.21 in Bourbon County. The average cost per person was \$20.88; the median cost \$20.57. Of the eight counties profiting from their jails, the net return to the county ranged from fifteen cents per person in Rockcastle County to \$40.54 in Fulton County. See Findings Tab 5 *Per Capita Contribution per County Population Expenditure* Schedules, page 91.

The components of statewide jail expenditures are:

- Capital Projects/Debt Service/Lease Agreements: 11.9%
- Food, Preparation and Equipment: 8.1%
- Medical Costs: 7.8%
- Personnel including benefits: 56.1%
- Payments to other counties to house prisoners: 3.9%
- Telephone, utilities and other expenses: 12.2%

See Findings Tab 2 *Kentucky Detention Center Disbursements* Schedules, page 43.

Kentucky Jails
A Financial Overview
Commentary (Continued)

Personnel costs vary widely from county to county.

Christian County spends \$8.32 per inmate per day for payroll and benefits; at the high end Livingston County paid \$63.74. Louisville and Lexington spend \$38.67 and \$37.71 respectively. The statewide average is \$21.46; the median is \$17.63. See Findings Tab 10 *Payroll Costs to Inmate Days Ratio* Schedules, page 195.

Employee Benefits statewide are equal to 37.1% of payroll. Several counties have very high benefit to payroll ratios. A number of factors may contribute to these high ratios, such as a choice to participate in hazardous duty pension program or low salaries. See, Volume II, Tab 2, *Individual Statement of Revenues, Expenditures and Funding From Fiscal Court* Schedules for each county.

<u>County</u>	<u>Payroll</u>	<u>Benefit Cost</u>	<u>Ratio</u>
Mason County	\$682,493	\$460,856	67.5%
Scott County	\$891,027	\$543,497	61.0%
Kenton County	\$3,035,062	\$1,798,732	59.2%
Pulaski County	\$1,032,162	\$605,821	58.7%

The Controlled Intake and Class D Felon programs have allowed many counties to manage their jail costs well.

Forty-one counties have a per diem cost less than the state's reimbursement rate of \$30.51. The more Controlled Intake and Class D Felon state prisoners held by the counties with low per diems, the greater the amount they can apply towards reducing the costs of holding their own prisoners, or even return to the county general fund. Eight counties profit from their jails:

<u>Detention Center</u>	<u>DOC Bed Rating</u>	<u>Calculated Inmates Per Day</u>	<u>Profit from Jail Operations</u>	<u>Profit as a Percentage of the County's General Fund</u>	<u>County Inmate Days</u>	<u>Per Diem Cost (Including Debt Service)</u>
Christian	600	700	\$403,590	4.92%	47.5%	19.67
Carroll	78	159	\$319,144	7.78%	25.1%	20.76
Fulton	193	259	\$298,260	24.26%	14.8%	22.66
Daviess	589	630	\$292,963	.84%	21.2%	23.08
Grayson	589	560	\$118,618	5.96%	15.2%	36.60
Casey	154	179	\$41,815	1.71%	19.5%	26.24
Allen	64	71	\$32,776	1.11%	27.7%	25.54
Rockcastle	69	97	\$2,579	0.17%	21.9%	26.19

Kentucky Jails
A Financial Overview
Commentary (Continued)

Many counties believe that by expanding their jails and attracting more state inmates they can reduce the overall financial burden of their jail. Any county which has a inmate daily cost greater than the state reimbursement rate cannot reduce the net cost of its jail without significant managerial and facility changes.

The 20 counties with costs greater than \$40.00 per day would have to achieve a 25% reduction in their per diem costs before expansion for the purpose of holding additional state prisoners would be profitable. Simply put, these counties cannot build themselves out of their jail cost problems. See Findings, Tab 8 *Percentage of State Inmates Needed to Break Even Schedule*, page 145, for an analysis of the ratio of state inmates to per diem cost necessary to break even on jail operations.

In 2005 the state paid \$9.2 million less than its proportionate share of costs based on its proportion of inmate days.

	<u>% Of Inmate Days</u>	<u>% Of Revenue Contributed By</u>
County	59.6%	53.6%
Federal	4.4%	5.2%
State	36.0%	32.2%
Income from Inmates		7.8%
Other Revenue		1.1%
Total	<u>100%</u>	<u>100%</u>

Sources: Inmate Days Chart; Revenues Schedule

If the state provides 36% of the inmates to the system of county jails, one might expect the state to provide, through all its various program sources, 36% of the revenue for county jails. In 2005, however, the share of revenue from state sources was 32.2%, 10% less than expected. If the state proportion of revenue matched its proportion of inmates, the state would have paid an additional \$9,201,322 for a total of \$88,042,827 compared to its actual contribution of \$78,841,405.

If Louisville and Lexington are excluded from the calculations, state prisoners are 41.2% of the inmates in the remaining jails, while revenue from the state was 39.5% of their total revenue. The underfunding is \$2.97 million.

The state's system of funding prisoners in the county jails creates a system of winners and losers.

On a pro form basis, thirty-one counties pay \$9,992,307 to subsidize the cost of holding state prisoners in the county jails. Thirty-eight counties and regional jails earned \$7,380,731 from holding state prisoners, allowing them to offset the costs of holding their own prisoners and even return a profit to their counties' general funds. This funding system shifts a significant financial burden from state taxpayers to some county taxpayers. When the 2005 actual state contribution to each county is divided by the reported number of state inmate days in each county, the result is the same, though the dollar amounts differ: thirty-two counties subsidize the state inmates with millions of local dollars; while the remainder of the counties earn multi-million dollar profits from housing the state inmates See Findings Tab 3, *Counties Subsidizing State...and Counties Profiting From Holding State Prisoners...* Schedules, page 63.

Kentucky Jails
A Financial Overview
Commentary (Continued)

The state's practice of leaving state prisoners in the county jails (Controlled Intake) or placing state prisoners in county jails (Class D felon program) either exacerbates or causes overcrowding in 53 of the state's 73 full service and regional jails.

Fifty-five of Kentucky's seventy-three full service jails and regional detention centers have average daily populations which exceed their Department of Corrections rated capacity. Thirteen of the sixteen most overcrowded facilities exceed Department of Corrections excluding state prisoners. The addition of state prisoners exacerbates the overcrowding. In 37 counties the addition of state inmates causes the overcrowding.

Thirty-seven full service jails and regional detention centers have an average daily inmate population of 120% to 203% of capacity. Eighteen have a population of 101% to 120% of capacity. Only eighteen operate at less than capacity.

Federal Court decisions have imposed severe penalties and limited overcrowded conditions in state prisons and county jails. Measures to correct overcrowding as well as the implications of overcrowding, such as reduced sanitation, food service and recreation, have far reaching impacts on the county jail funds. Kentucky's most recent boon in inmate populations can be directly attributed to incarcerated drug offenders. According to the Bureau of Justice Statistics, Kentucky currently ranks fifth in the nation for inmate population growth in calendar year 2004. The rate of people receiving jail sentences for drug crimes has doubled in five years, climbing from 1,800 in 2000 to 3,600 in 2005. See Findings, Tab 6, *Kentucky Detention Centers Placement of State Prisoners and Overpopulation Schedule*, page 107.

Most Life Safety Jails are very expensive to operate.

A Life Safety Jail does not meet the state's facility standards and hence cannot hold state prisoners. Life Safety Jails are the most expensive jails to operate. Their cost per inmate per day usually

County	DOC Bed Rating	Cost to			Occupancy Rate	Personnel Cost per Inmate per Day
		County Fiscal Court	% of County General Fund	Calculated Cost per Day		
Hancock	10	\$206,730	4.42	\$64.53	90.0%	\$47.87
Estill	15	\$400,313	29.58	\$51.56	146.7%	\$34.66
Knott	15	\$492,649	22.07	\$84.44	93.3%	\$56.15
Livingston	15	\$328,418	16.10	\$83.27	80.0%	\$63.74
Breathitt	17	\$433,741	22.71	\$68.30	88.2%	\$37.25
Clinton	18	\$132,729	4.93	\$27.01	38.9%	\$18.76
Russell	18	\$473,512	32.75	\$34.92	155.6%	\$20.75
Crittenden	20	\$261,118	29.88	\$51.94	75.0%	\$31.41
Trigg	20	\$199,718	10.20	\$58.06	60.0%	\$48.47
Caldwell	32	\$228,997	6.53	\$36.99	109.4%	\$29.54
Jackson	35	\$347,668	36.53	\$34.31	88.6%	\$16.79
Ohio	52	\$283,647	6.90	\$29.51	92.3%	\$20.58
Harlan	64	\$747,983	10.34	\$29.47	143.8%	\$20.98

exceeds the statewide median of \$31.65. The small size of the facilities requires large personnel costs. All save one exceed the median personnel cost of \$17.63. Most impose a

Kentucky Jails
A Financial Overview
Commentary (Continued)

Most Life Safety Jails are very expensive to operate. (Continued)

disproportionate burden on their county general funds. Since 2005 the Knott, Breathitt, Hancock and Livingston County Life Safety jails have been closed. Counties with Life Safety jails should evaluate the long term financial burden of maintaining their facility.

MEDICAL COSTS

Medical costs are 7.82% of total outlays for jails. Total medical payments were \$19,115,327; when medical staffing costs are included the total medical cost to the jails is \$19,759,429. Because of limitations in the accounting and reporting systems state officials and jailers were unable to allocate medical costs to state inmates or other inmates. The state reimburses medical costs in three ways: for each state prisoner there is an allotment of \$1.91 per day for medical care included in the total per diem reimbursement rate; a jail medical payments account and an catastrophic medical bill fund. Unreimbursed medical costs totaled \$12,632,531. Under the funding formula, some counties actually profit - their medical reimbursements exceed their medical costs. Here are a few examples:

<u>County</u>	<u>Medical Costs</u>	<u>State Inmate Fee</u>	<u>Other State Medical Payments</u>	<u>Net Profit from Medical Payments</u>
Allen County	\$17,271	\$33,490	\$2,104	\$18,323.08
Fulton County	\$253,286	\$148,609	\$181,617	\$76,939.70
Wayne County	\$122,039	\$77,187	\$74,330	\$29,478.00

The itemized list of net reimbursed medical costs - and profits - is found in the Findings, Tab 9 *Kentucky County Medical Reimbursement from the State Schedule*, page 159.

The burden of medical care is not evenly distributed.

	<u>Medical Costs</u>	<u>Net Unreimbursed</u>	<u>% Unreimbursed</u>
Closed Jails	\$910,656	\$721,816	79.3%
Open Jails	\$12,178,042	\$5,514,129	45.3%
Lexington	\$2,970,520	\$2,871,460	96.7%
Louisville	\$3,700,000	\$3,525,126	95.3%
Totals	<u>\$19,759,218</u>	<u>\$12,632,531</u>	<u>63.9%</u>

Unreimbursed medical costs can be a substantial burden on county finances. Perry County, for example, had unreimbursed medical expenses of \$166,652 in 2005 when it paid \$964,126 - 45.3% of its general fund - for jail operations. Indeed, jail medical costs alone represent 7.8% of Perry County's general fund. Reducing Perry County's medical expenses would improve Perry County's ability to serve its citizens.

A fairer system of medical cost reimbursement must be established. It is unreasonable to allow some jails to profit from the reimbursement system while others bear multi-million dollar burdens.

Management of medical expenses is a major challenge to jail management. It also represents a significant opportunity for savings.

Kentucky Jails
A Financial Overview
Commentary (Continued)

MEDICAL COSTS (Continued)

Inmates are not always examined before they are sent to the hospital.

Of the open county jails respondents, 50% said there is not a medical technician on duty 24 hours per day and 33% responded that they did not have a nurse or doctor on call to examine patients before they are sent to the hospital. Not providing immediate care to incarcerated populations under physical duress is a legal liability. Jailers and jail staff are under legal obligation to provide medical care to wardens as outlined by Kentucky statute. In addition, such practice creates an inherent dependency on emergency hospital care, even for routine injuries or illness. This dependency in turn has the potential to drive up overall medical costs given the extreme difference of schedule rates between routine and emergency medical care.

There is no standard practice for determining the medical rates of patient care.

Out of 83 responsive open county jails surveyed, 33% of those who responded said that medical rates were not negotiated between the specific county jail and a medical provider. This finding is congruent with the response that 31% of county jails did not know the medical schedule rates of the medical provider that served their detention center. The situation of jailers negotiating medical rates is indicative of a larger state practice. When an inmate enters Kentucky's correction system, he or she is no longer eligible for state provided healthcare, namely Medicaid. Since jailers are the wardens of an uninsured population, it is left to their discretion to obtain proper medical care for their detention center's inhabitants. Currently, no contract exists between Kentucky's correctional system and a single or combination of healthcare providers.

Medical care coverage is provisional by county and dependent upon local hospital and medical practices' cooperation. Thus, Kentucky's jailers are left with only one option to negotiate the medical rates set for inmate healthcare. This practice encompasses a variety of modes, from a once-a-year negotiation with a local healthcare practice for all routine care to a per-case basis for emergency care. Some negotiation has even occurred after the subsequent occurrence and treatment of an inmate illness or injury. The lack of information provided to jailers on an acceptable medical rate schedule creates a system of varied pricing and payouts. Such an open-ended method also accounts for little control over medical expenditures.

There is an opportunity for improving the management of medical care. The Corrections Cabinet has recently created the Kentucky Corrections Health Services Network to implement a wireless electronic medical record system and an electronic consulting program as a way to control secondary, or specialist, care for the state's inmates. This service is up and running in four of the state's 13 prisons with expansion to the remainder scheduled to be accomplished by April 1, 2006. Expansion of the Network to Kentucky's jails may help reduce medical costs.

There are other practices jails can adopt, including bill review and utilization review programs. A different example for consideration can be found in the Workers Compensation system. The General Assembly mandated adoption of a statewide fee schedule for providers for services reimbursed through workers compensation insurance.

Kentucky Jails
A Financial Overview
Commentary (Continued)

INMATE FEES

Jailers have the authority to charge inmates for daily housing fees, work release fees, home incarceration fees and medical visits by a nurse or doctor, among other items. Inmate fees and payments for services account for 7.8% of jail revenue. There are inconsistencies in the administration and accounting for inmate fees that create a significant opportunity for additional revenue.

Accounting practices tied to inmate charges are varied.

The practices for accounting for inmate fees vary widely. Some jails use sophisticated computerized accounting systems to track inmate charges and record collections, while others use manual systems. Pre-numbered receipts that would help track fees are issued to inmates paying charges in about half of Kentucky's county jails.

Overdue payments are substantial.

Only 28 open county jails responded that they were aware of the total amount of overdue payments due from inmates. The amount overdue by the responsive group totaled nearly \$22 million with an average of \$1.3 million due. Unfortunately, record keeping practices to total such amounts are used in only 34% of open county jails. Since no such records exist in the remaining 66% of open county jails, it is difficult to estimate the total amount due to all open county jails by inmates. However, given the large monetary amount due to open county jails that do use record keeping practices for overdue fees, it is safe to estimate that the overdue fee amount for all open county jails is substantial.

A description of the type of fees levied and the amounts collected from prisoners can be found in the Revenues Schedule. A description of fees and the ranges of the amount of fees levied can be found in Appendix A, *Fees Charged to Inmates*, page 26.

Counties should review their policies regarding inmate fees; ensure the jail has an adequate accounting system to track fees owed and collected; and adopt a procedure for collection of past due fees

Kentucky Jails
A Financial Overview
Commentary (Continued)

FOOD COSTS

The cost per meal ranged from \$0.65 to \$4.66. The average cost per meal was \$1.55. 15% of the jails use a private vendor to provide food services for inmates. 89.5% of the jails have full time staff supervising the kitchen and food preparation. There are opportunities for improved management

Inmate food cost is approximately 8.14% (9.23% excluding capital costs) of the average costs of a jail. Inmate Food cost is one area of jail operating costs where the Jailer can exercise some control and oversee purchasing practices to reduce the costs. There are various methods of providing food for inmates. The table and questions below illustrate the various purchasing practices and vendors used to provide food for inmates and some of the related internal controls over the food maintained in the jail.

Jails should, at a minimum, use competitive bidding or documented price comparisons to purchase food or meals. If meal costs are above the statewide average, fiscal courts should demand explanations.

	Percentage of "Yes" Answers	Percentage of "No" Answers	Percentage of "Not Applicable" Answers	Percentage of Jails That Did Not Give an Answer
Is a private vendor used to provide food services for the inmates?	15.12%	80.23%	1.16%	3.49%
When you obtain price quotes, is a record of these quotes are maintained?	31.40%	52.33%	③ 12.79%	3.49%
Are meal or food expenses properly posted to the budget of the Jail Fund?	96.51%	1.16%	0.00%	2.33%
Do you have full-time staff supervising the kitchen and food preparation?	89.53%	6.98%	1.16%	2.33%
Is a physical inventory are periodically taken?	84.88%	9.30%	3.49%	2.33%
Are the inventory count sheets are retained?	48.84%	38.37% ②	10.47%	2.33%
Do you have excessive inventory supplies? (Supplies that would last longer than 2 months)	9.30%	84.88%	3.49%	2.33%
Are food supplies kept in a secure or restricted access location?	89.53%	5.81%	2.33%	2.33%

③ Number of not applicable answers was due to counties bidding food contracts and counties whose vendor supplies the food.

② Due to bidding procedures, price comparison is not utilized.

Kentucky Jails
A Financial Overview
Commentary (Continued)

FOOD COSTS (Continued)

- How do you determine where to purchase food?

<u>Selection Method</u>	<u>Percentage of Jails</u>
Price Comparison	82.00%
Bids Obtained	9.00%
Not Applicable (Contract)	5.00%
No Answer	2.00%
Local Purchases	1.00%
Cost Analysis	1.00%

TELEPHONE COMMISSIONS

County jails deal with vendors providing telephone service for the inmates. These vendors charge various fees for their services, and in turn, pay the jails a percentage of those fees as commissions. Jailers use several methods to decide which vendor to choose for these services. The table and questions below illustrate the various practices and vendors used to provide telephone services for inmates.

	<u>Percentage of "Yes" Answers</u>	<u>Percentage of "No" Answers</u>	<u>Percentage of "Not Applicable" Answers</u>	<u>Percentage of Jails That Did Not Give an Answer</u>
Was the Detention Center allowed a bonus or equipment to sign up with that vendor? Please explain.	51.16%	40.70%	1.16%	6.98%
Does the vendor allow you to take credit against the balance of the telephone commissions if you make a purchase and send them the invoice?	20.93%	70.93%	4.65%	3.49%
If this is true, is the County Judge/Executive or County Treasurer aware of these transactions?	19.77%	3.49%	74.42%	2.33%
Do you sell calling cards?	40.70%	56.98%	0.00%	2.33%
Does the vendor credit your commission against the cost of the calling cards?	17.44%	31.40%	48.84%	2.33%

Kentucky Jails
A Financial Overview
Commentary (Continued)

TELEPHONE COMMISSIONS (Continued)

- Who is the vendor?

<u>Vendor</u>	<u>Number of Jails</u>
Evercom	49
Securus	18
Other Vendors	17
No Answer	<u>2</u>
Total	<u><u>86</u></u>

- How do you determine which vendor to use?

<u>Method</u>	<u>Number of Jails</u>
Bids Obtained	19
Comparison of Price, Commission, and Service	35
Using the Same Vendor as Previous Jailer	23
Other Reasons	7
No Answer	<u>2</u>
Total	<u><u>86</u></u>

- Was the Detention Center allowed a bonus or equipment to sign up with that vendor? Please explain.

	<u>Number of Jails</u>
Bonus Paid to County	11
Computers or Equipment	24
Higher Commission Rate	1
No Explanation	<u>8</u>
Total	<u><u>44</u></u>

All elements of the financial transactions involving telephone service vendors should be reported to the fiscal court and included in the jail fund.

Kentucky Jails
A Financial Overview

Best Practices

Many Kentucky Jailers have developed innovative and effective management techniques. During the course of the survey, jailers and administrators recommended ways to reduce or keep expenditures under control. Following are several best practices that resulted from the surveys and interviews:

1. Sign a flat rate agreement with a local medical provider or use a managed healthcare provider. This strategy is accompanied by the suggestion that once a flat rate medical schedule is instituted, jailers keep accurate records of all medical costs incurred by individual inmates. By signing a flat rate medical contract, the need for on-the-spot negotiations is eliminated. This in turn can reduce inflated medical costs attributed to suspect price gauging that can occur when emergency care is billed for although routine care was administered. A strategy such as this allows jailers to budget for expected routine medical costs and accurately keep track of medical costs incurred by inmates. Accurate records can reflect whether the inmate was of a federal, state or county origin. Such clarified records can be used to recoup medical costs through the state and federal reimbursement process.
2. Have nurse or doctor on staff 5 days a week and on call on weekends to examine patients before they are sent to hospital. Through the implementation of this particular medical policy, a detention facility can reduce costs attributed to emergency medical care. An examination of an injured or ill inmate by a doctor, nurse or other certified medical practitioner could quickly determine if outside medical care is necessary for further treatment. Emergency medical care is much more costly than that of routine care and in-facility treatment. By reducing the number of trips to the emergency room to only the most necessary medical cases, a detention center stands to reduce medical costs incurred each fiscal year.
3. Hire a medical consultant to review policies, procedures and medical bills.
4. Cut back pharmaceutical costs. Use a other low cost pharmaceutical supplier if possible. A low cost pharmacy can save thousands of dollars in pharmacy purchases. Ask your medical provider to provide samples when possible. Often medical providers, hospitals or private practices are inundated with free samples from pharmaceutical suppliers. By appealing to these medical suppliers to assist in cost-cutting efforts for the community, dollars can be saved. Institute a policy that routinely checks for the lowest pharmaceutical price available. Seek the lowest price before the drug is required for use. Contact local pharmacies with a list of "often used" drugs, such as insulin or anti-inflammatory medication, and have the pharmacists provide a price list. Use the lowest priced pharmacy for an individual drug when needed it is needed by an inmate.
5. Have food suppliers submit weekly or monthly bids/pricing schedules. Use lowest priced supplier for the next quarter. Create a routine schedule for food vendors to submit their pricing schedule. Compare the schedules on a regular basis. Use the schedule with the lowest price without sacrificing quality of food.

Kentucky Jails
A Financial Overview
Best Practices (Continued)

6. Buy food, pharmaceuticals, supplies, equipment or other necessities in bulk when possible. Bulk items are of considerably lower price than individually purchased items. By purchasing items that are deemed necessary and usable, detention centers can lower expenditures in a variety of areas. Even medical supplies and pharmaceuticals can be purchased in large quantities, given that usage of the item will occur before the expiration date. Storage could be an issue for county facilities with limited storage capacity. Goods should not be purchased in bulk if security of items is in question and theft is a real threat.
7. Regulate overtime by enforcing policy that overtime must be approved if deemed absolutely necessary or use part time employees to decrease overtime costs. Overtime costs can be reduced if a policy is created that brings attention to the facilities overtime standards. Having employees seek a supervisor's approval for all overtime is a suggested method. By providing an additional level of oversight to the overtime process, employees could be deterred from seeking unnecessary overtime hours. Overtime logged that was not approved prior to submission of worked hours will not be paid for. Overtime hours should be restricted to a certain percentage each year. Another method used to curb overtime costs is to use part-time employees when possible. An external method of this strategy is that benefit costs are also reduced. However, using part-time employees may incur training costs. Efforts should be made to closely monitor when using a part-time employee is more efficient than using a full time employee or if the cost of training a part time employee may exceed the value saved.
8. Track all charges with a computer system and start a small claims process or turn overdue fees over to a collection agency. By using a computer system to track charges issued to all inmates, accurate records may be kept of delinquent charges. County facilities have the authority to pursue the collection of delinquent charges. These computer-based records can serve as a basis for a collections system, whether through the services of a collection agency or a self-administered small claims process. The collection of delinquent charges can boost a county detention center's revenues.
9. Keep transportation costs low by actively seek reimbursement for transportation to state facilities, keeping close track of all mileage registered on vehicles, and buying used vehicles. There are several methods to reducing the cost of transportation and each can be used in conjunction with the others as part of a policy package or as a separate policy. County facilities that transport state prisoners to state facilities on behalf of the respective state facility should seek reimbursement for these transportation costs. State facilities are responsible for the cost of transportation for state inmates. By keeping accurate records of miles logged during the transportation, the reimbursement process becomes easier to justify. Transportation should be limited to activities specifically related to the jail and should not assist other departments in their daily operations. Purchasing used rather the new vehicles considerably lowers the initial purchase cost of the vehicle and in some cases, the associated automotive insurance rate.
10. Have inmates work in the jail, whether daily or project based. Inmates qualified to participate can serve as a source of labor assistance, thereby helping to reduce the overall payroll costs. The same can be applied for short and long-term capital projects, such as the construction of a detention center addition.

APPENDIX A

FEES CHARGED TO INMATES

Charges to Inmates	Average	Range	
		Minimum	Maximum
Reimbursement Rate for Housing Prisoners - Other Counties	\$ 24.64	\$ 10.00	\$ 45.00
Processing or Booking Fee ^①	21.97	5.00	50.00
Charges to Inmates	Average	Minimum	Maximum
Daily Housing Fee			
- Local Inmates ^②	20.24	5.00	40.00
- State Inmates	28.31	24.60	32.00
- Federal Inmates (Range)	35.45	26.86	47.00
Work Release Fee Per Day ^③			
- Percentage	25%	25%	25%
- Flat Amount	16.07	5.00	40.00
Home Incarceration ^④			
- Hook Up Fee	44.44	5.00	125.00
- Fee Per Day	13.47	4.00	25.00
Medical Fees Per Visit by Nurse or Doctor ^⑤			
- State Inmates	13.89	3.00	60.00
- County Inmates	19.11	2.00	60.00
- Federal Inmates	14.00	5.00	25.00

^① 9 counties did not charge a processing or booking fee for 2005.

^② 35 counties did not charge a daily housing fee to local inmates for 2005.

^③ Three counties were not included in the computations above because of the following: the rates may vary based on job and are decided by a Judge, are included in the housing fee, or the rate per day is determined as twice the hourly job rate.

^④ Results are based on 30 counties that participate in home incarceration programs that responded to the survey. Of these counties, 3 do not charge hook up fees to the inmates. Ballard County requires inmates to pay these fees directly to the company.

^⑤ See additional charts for responses by counties who charge different rates for doctor and nurse visits.

Appendix A
Fees Charged To Inmates (Continued)

- Medical Fees per visit by Nurse or Doctor - Federal Inmates

<u>County</u>	<u>Fees</u>
Christian	Nurse \$5; No charge for doctor
Henderson	Nurse 10; Doctor \$20
Laurel	Billed directly from Doctor.
Pulaski	Nurse \$10; Doctor \$50
Warren	Nurse \$5 after 30 days
Woodford	Federal government pays all medical bills. No charge for in jail doctor visits since this is part of contract.

- Medical Fees per visit by Nurse or Doctor - State Inmates

<u>County</u>	<u>Fees</u>
Allen	\$20 - Doctor; \$40 - Dentist
Boyle	\$5 - Nurse; \$7 - Doctor
Breckinridge	Nurse \$10; Doctor \$25; Hospital \$35
Calloway	75%
Christian	\$5 - Nurse; \$15 - Doctor
Floyd	\$5 - Nurse; \$20 - Doctor
Grant	\$5 - Nurse; \$20 - Doctor
Hart	\$5 - Nurse; \$10 - Doctor
Henderson	\$20 - Doctor; \$10 - Nurse
Hopkins	\$5 - Nurse; \$10 - Doctor
Laurel	\$5 - Nurse; \$65 - First Doctor visit; \$50 - All other visits
Lincoln	\$15 - Doctor; \$10 - Nurse
Marshall	\$20 - Doctor; \$5 - Nurse
Pulaski	\$10 - Nurse; \$50 - Doctor
Rockcastle	\$5 - Nurse; \$10 - Doctor
Warren	\$20 - Doctor; \$5 - Nurse
Wayne	Inmates pay half of amounts that exceed \$100.

Appendix A
Fees Charged To Inmates (Continued)

- Medical Fees per visit by Nurse or Doctor - County Inmates

<u>County</u>	<u>Fees</u>
Allen	Entire amount of medical cost.
Ballard	Actual cost
Boyle	Full amount of medical bill.
Breckinridge	Nurse \$10; Actual Cost is charged for doctor and hospital.
Butler	Actual cost
Caldwell	Actual cost
Calloway	100%
Christian	Nurse \$5; Doctor \$30
Clinton	No set medical fee. A percentage of the inmates canteen money is taken.
Crittenden	No visits are made to the Jail by a doctor or nurse. For any situations that occur, the Jailer has to transport the inmate to the doctor's office or hospital.
Floyd	Nurse \$5; Doctor \$20
Grant	Nurse \$5; Doctor \$20
Hart	Nurse \$5; Doctor \$10
Henderson	Nurse \$10; Doctor \$20
Hopkins	Nurse \$5; Doctor \$10
Laurel	\$5 - Nurse; \$65 - First Doctor visit; \$50 - All other visits
Lincoln	Nurse \$10; Doctor \$15
Logan	Nurse \$10; Doctor \$15; Total cost of medication
Marshall	Nurse \$5; Doctor \$20
Mason	Nurse \$4; Doctor \$7
Muhlenberg	\$10 per visit. If the inmate has to leave the jail for treatment, the inmate is charged the full amount.
Nelson	Amount varies based on actual bill.
Oldham	Actual cost
Pulaski	Nurse - \$10; Doctor \$50
Rockcastle	Nurse \$5; Doctor \$10
Russell	Depends on the doctor and reason for exam.
Warren	Nurse \$5; Doctor \$20
Wayne	Inmates pay half of amounts that exceed \$100.

Appendix A
Fees Charged To Inmates (Continued)

- Dietary Fees

Trigg County is the only county that responded to charging dietary fees. \$15 per day is charged to inmates serving on weekends only.

- Other Fees

<u>Other Fees</u>	<u>Percentage of Jails</u>
No Response	51%
Prescription Fees	26%
Outside Medical fees (Transportation, Outside Medical Provider including Doctor, Dentist, Hospital)	8%
Bond Fees	7%
Weekend Fees	2%
Drug Testing	2%
Other (Restitution, Destruction of Property, Bank Wire, Copy Charges, etc.)	4%

APPENDIX B

CANTEEN

Gross canteen sales averaged \$171,557 for fiscal year 2005, with a minimum of \$1,371 in sales and a maximum of \$830,526 in sales. The average balance in the canteen fund as of June 30, 2005 was \$47,817 with \$0 being the lowest and \$347,800 as the highest balance. Only 37% of the canteens were able to determine their profit for fiscal year 2005. Five counties do not have a jail canteen and 34% of the jail canteens use a private vendor for canteen operations. The tables and questions below illustrate some of the related internal controls over the canteen.

	Percentage of "Yes " Answers	Percentage of "No" Answers	Percentage of "Not Applicable" Answers	Percentage of Jails That Did Not Give an Answer
When you obtain price quotes, is a record of these quotes maintained?	10%	36%	54%	
Do you have excessive inventory supplies (supplies that would last longer than 2 months)?	11%	64%	25%	
Are any bonus or gifts given to the Detention Center from vendors for canteen purchases?	2%	92%	① 6%	
Are inmates allowed to use cash to make canteen purchases?	30%	64%	① 6%	
Are deputies allowed to use cash to make canteen purchases?	40%	54%	① 6%	
Is a computer system used to account for sales?	37%	18%	22%	23%
Is sales tax charged and remitted to the Revenue Cabinet?	57%	37%	6%	

① Due to jails that do not have canteens.

Appendix B
Canteen (Continued)

- Canteens not using a private vendor purchased food and supplies from the following vendors.

<u>Source</u>	<u>Percentage of Jails</u>
Local vendors	43%
Wal-Mart	22%
Bob Barker	18%
Maxima	12%
Pepsi	10%
KEFFE	10%
Dollar General Store	8%
Coke	8%
Others	43%

- Where to purchase canteen supplies was determined by the following.

<u>Method</u>	<u>Percentage of Jails</u>
Price comparison	88%
Local vendors used for convenience	10%
Quality	4%
Decided by Jailer	1%
Availability	1%

APPENDIX C

VEHICLES AND TRANSPORTATION COSTS

Open Detention Centers

County jails routinely transport inmates to and from court or other jails. The questions below document information on vehicles owned by open detention centers and used for transporting inmates. Information is also provided concerning total transportation costs for the Counties.

Based on the responses to each individual question, the average number of vehicles owned by open detention centers is 5.48; the average age of those vehicles is 7.5 years; and the average mileage of those vehicles is 88,472 miles.

- Number of Vehicles.

Vehicles	Number of Counties
No Vehicles	1
1 Vehicle	8
2 Vehicles	11
3 Vehicles	15
4 Vehicles	13
5 Vehicles	9
6 - 10 Vehicles	14
More than 10 Vehicles ❶	8
No Answer	7
Total	86

❶ Grayson County had the most vehicles with 38.

- Average Age of Vehicles.

Age of Vehicles	Number of Counties	Number of Vehicles
1 - 5 Years	20	103
6 - 10 Years	36	237
Over 10 Years ❶	14	51
No Answer	16	NA
Total	86	391

❶ Carter, Clinton, Jackson, Nelson, and Todd Counties reported owning a total of 12 vehicles with the highest average vehicle age of 15 years.

Appendix C Vehicles And Transportation Costs (Continued)

Open Detention Centers (Continued)

- Average Mileage of Vehicles.

<u>Mileage</u>	<u>Number of Counties</u>
0 to 50,000 Miles	10
50,001 to 100,000 Miles	40
100,001 to 150,000 Miles	17
Over 150,000 Miles	6
No Answer	13
Total	<u>86</u>

- Transportation Costs.

<u>Transportation Costs ^❶</u>	<u>Number of Counties</u>
\$0 to \$5,000	36
\$5,001 to \$10,000	13
\$10,001 to \$20,000	10
Over \$20,000	11
No Answer	13
Total	<u>83</u>

- ❶ The total transportation costs for all counties that responded to this question was \$1,215,112, an average of \$17,359 per jail. Grayson County had the highest total transportation costs of \$274,946.

Closed Detention Centers

The questions below document information on vehicles owned by closed detention centers and used for transporting inmates.

Based on the responses to each individual question, the average number of vehicles owned by closed detention centers is 1.94; the average age of those vehicles is 7.33 years; and the average mileage of those vehicles is 124,872 miles.

Appendix C
Vehicles And Transportation Costs (Continued)

Closed Detention Centers (Continued)

- Number of Vehicles.

<u>Vehicles</u>	<u>Number of Counties</u>
No Vehicles	1
1 Vehicle	10
2 Vehicles	17
3 Vehicles	4
4 Vehicles	3
No Answer	1
Total	36

- Average Age of Vehicles.

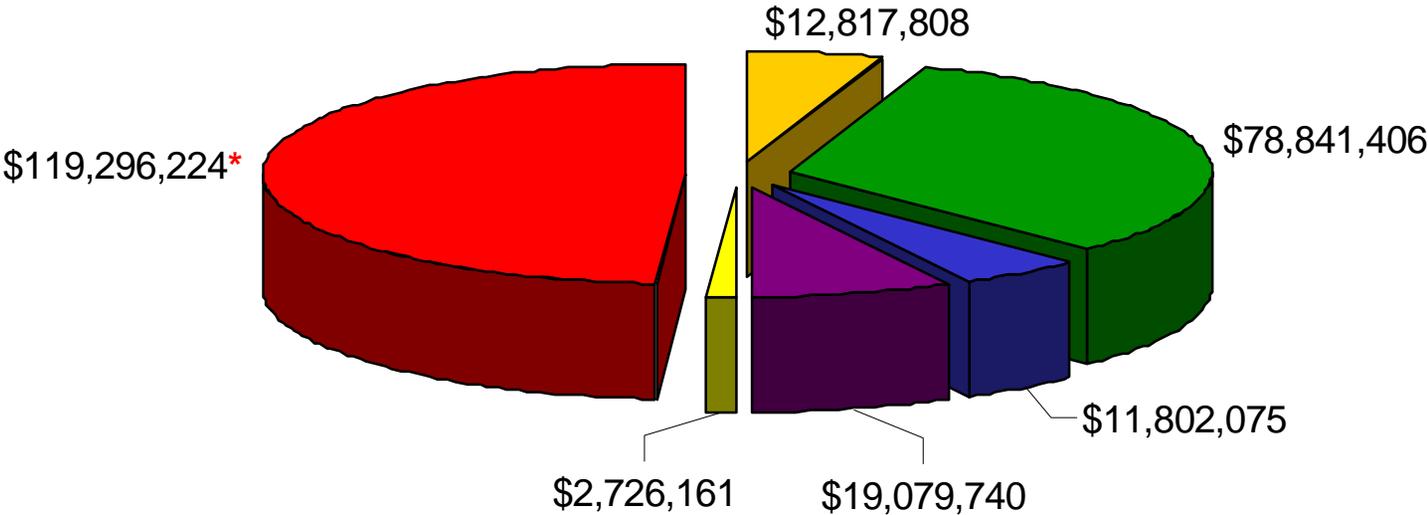
<u>Age of Vehicles</u>	<u>Number of Counties</u>	<u>Number of Vehicles</u>
1 - 5 Years	6	10
6 - 10 Years	22	45
Over 10 Years ^❶	2	3
No Answer	6	NA
Total	36	58

^❶Menifee and Leslie Counties reported owning a total of 3 vehicles with the highest average age of 13 years and 12 years respectively.

- Average Mileage of Vehicles.

<u>Mileage</u>	<u>Number of Counties</u>
0 to 50,000 Miles	1
50,001 to 100,000 Miles	10
100,001 to 150,000 Miles	14
Over 150,000 Miles	7
No Answer	4
Total	36

County and Regional Detention Center Revenues Fiscal Year Ended June 30, 2005



■ Federal Revenues - 5.2%	■ State Revenues - 32.2%
■ Housing Prisoners Other Counties - 4.8%	■ Income from Inmates - 7.8%
■ Other Income - 1.1%	■ Funding from Fiscal Court - 48.8%

Total Revenues: \$244,563,414

* Jefferson and Fayette Counties account for \$52,613,002 or 44.1% of the \$119,296,224.

Kentucky Detention Centers
Revenues

Fiscal Year Ending June 30, 2005

	Revenue Amount	Percent of Total
Federal Revenues:		
Federal Prisoner Payment	\$ 12,143,073.82	9.69%
Federal Reimbursements	43,466.16	0.03%
Federal Grants	104,851.00	0.08%
Social Security Administration - Incentive Pay	526,417.37	0.42%
Totals	<u>\$ 12,817,808.35</u>	
State Revenues:		
State Reimbursement/Refund	\$ 316,898.75	0.25%
LGED Grant	100,000.00	0.08%
State Grant	137,834.29	0.11%
Recouped Public Defender Fees	11,707.73	0.01%
Space Rental - AOC - Pretrial Services	29,997.69	0.02%
Jail Operation Pay	15,702,527.83	12.59%
Jail Medical Payments	2,926,966.21	2.34%
Court Costs, Jail Operation	2,943,944.56	2.35%
State Prisoner Payment (Controlled Intake)	33,579,743.18	26.81%
DUI Service Fees	918,429.62	0.73%
State Prisoner Payment (Community Service)	1,678,508.96	1.34%
Class D Felon Payments	18,589,834.17	14.84%
KLCFCA - Annual Grant	214,659.00	0.17%
State - Vine System Program Incentive	3,800.00	0.00%
Juvenile Housing Per Diem (State)	458,024.03	0.37%
Court Facility Fees	21,892.92	0.02%
Class CC Prisoners	454,683.92	0.36%
Police	22,937.88	0.02%
Court Cost Supplement HB 413 - Court Facility Fees	729,014.74	0.58%
Totals	<u>\$ 78,841,405.48</u>	
Housing Inmates - Other Counties:		
Contracts With Other Counties	\$ 11,425,185.56	9.12%
Housing Inmates (Housing Juveniles) Other Counties	376,889.23	0.30%
Totals	<u>\$ 11,802,074.79</u>	

Kentucky Detention Centers
 Revenues
 Fiscal Year Ending June 30, 2005
 (Continued)

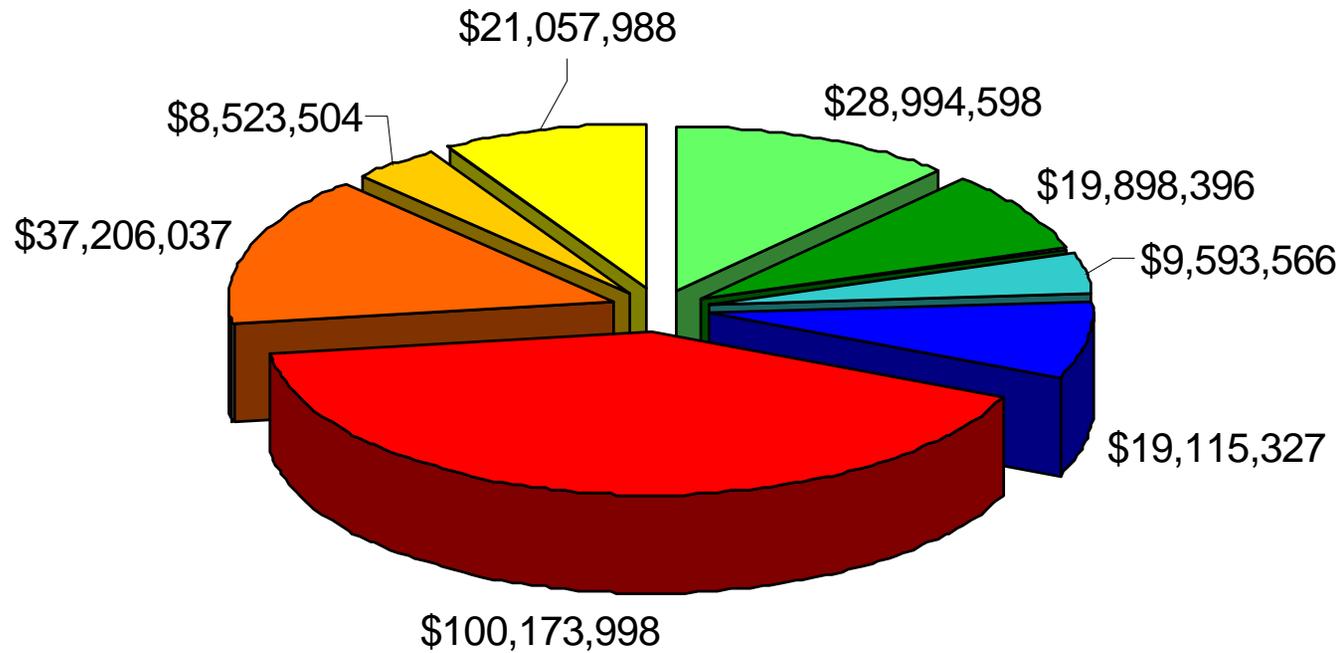
	Revenue Amount	Percent of Total
Collections From Inmates:		
Miscellaneous Payments	\$ 322,750.86	0.26%
Telephone Reimbursements	1,181,798.21	0.94%
Jail (Work Release)	1,392,349.58	1.11%
General Prisoner Population	429,091.25	0.34%
Home Incarceration Program Fees	925,525.92	0.74%
Jail Bond Fees	418,606.99	0.33%
Prisoner Reimbursements - Booking Fees	3,612,483.51	2.88%
Jail Medical Fees	2,261.76	0.00%
Jail Housing Fees	64,341.97	0.05%
Prisoner Reimbursements - Per Diem Fees	1,001,450.16	0.80%
Other Charges For Services - Medical Co-Pay	1,396,084.87	1.11%
Vending Machine Commissions	70,533.40	0.06%
Telephone Commissions	3,825,164.55	3.05%
Canteen Sales	478,945.66	0.38%
Other Sales - Inmate Calling Card Sales	118,476.49	0.09%
Reimbursements/Refunds	1,506,626.97	1.20%
Medical Co-Pay from Inmates	101,438.82	0.08%
Jail Reimbursements	35,492.84	0.03%
Miscellaneous Revenues	805,325.94	0.64%
Jail Medical Reimbursements	91,182.22	0.07%
Medical Co-Pay - Other Receipts	56,701.61	0.05%
Other Receipts	1,112,917.15	0.89%
Court Housing Fees	130,189.63	0.10%
Totals	<u>\$ 19,079,740.36</u>	

Kentucky Detention Centers
 Revenues
 Fiscal Year Ending June 30, 2005
 (Continued)

	Revenue Amount	Percent of Total
Other Income:		
Surplus Sales	\$ 16,813.88	0.01%
Rentals and Leases	2,700.00	0.00%
Jail Insurance Proceeds	10,025.04	0.01%
Bond Payment Fees	11,977.52	0.01%
Drug Forfeiture	6,345.00	0.01%
City Payroll Tax	1,938.94	0.00%
Interest	162,380.76	0.13%
Mercer Debt Reimbursement and Contribution	336,527.91	0.27%
Dispatch Fees	21,076.67	0.02%
911 Dispatcher	30,743.16	0.02%
Borrowed Funds	553,641.00	0.44%
County Contributions	<u>1,571,991.35</u>	1.25%
Totals	<u>\$ 2,726,161.23</u>	
Grand Totals	<u><u>\$ 125,267,190.21</u></u>	100.00%
Revenue Sources to Meet Expenditures:		
Federal Revenues	\$ 12,817,808.35	5.24%
State Revenues	78,841,405.48	32.24%
Housing Prisoners Other Counties	11,802,074.79	4.83%
Income from Inmates	19,079,740.36	7.80%
Other Income	2,726,161.23	1.11%
Funding from Counties	<u>119,296,224.08</u>	48.78%
Totals	<u><u>\$ 244,563,414.29</u></u>	100.00%

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County and Regional Detention Center Expenditures Fiscal Year Ended June 30, 2005



- | | |
|---|---|
| ■ Capital Projects/Debt Service - 11.9% | ■ Food, Food Preparation & Equipment - 8.1% |
| ■ Housing Prisoners - 3.9% | ■ Medical Costs - 7.8% |
| ■ Payroll - 40.9% | ■ Payroll - Employee Benefits - 15.2% |
| ■ Telephone and Utilities - 3.5% | ■ Other Expenditures - 8.7% |

Kentucky Detention Centers
Disbursements Including Debt Service

Fiscal Year Ending June 30, 2005

<u>Disbursements</u>	<u>Disbursement Amount</u>	<u>Percent of Total</u>	<u>Percent of Total</u>
Capital Projects/Debt Service/Lease			
Agreements	\$ 28,994,598.14	11.86%	11.86%
Food, Food Preparation and Equipment	19,898,395.56	8.14%	8.14%
Housing Prisoners	9,593,565.64	3.92%	3.92%
Medical Costs	19,115,327.35	7.82%	7.82%
Payroll	97,542,387.16	39.88%	
Payroll - Food Preparation Salaries	1,987,509.46	0.81%	
Payroll - Medical Personnel	644,101.53	0.26%	40.95%
Payroll - Employee Benefits	37,206,037.09	15.21%	15.21%
Telephone and Utilities	8,523,504.21	3.49%	3.49%
Other Expenses:			
Bonds and Insurance	2,174,348.43	0.89%	
Canteen Materials/Phone Cards	173,486.97	0.07%	
Cleaning Supplies	2,042,584.85	0.84%	
Communication Equipment	105,323.13	0.04%	
Court Cost Program Support	13,454.64	0.01%	
Debt Collection/Billing Services	1,792.50	0.00%	
Consultants	21,804.46	0.01%	
Contracted Services	2,831,119.29	1.16%	
Data Processing and Service	205,010.60	0.08%	
Equipment and Repairs	395,008.82	0.16%	
Furniture and Fixtures	174,835.78	0.07%	
Home Incarceration	90,153.19	0.04%	
Inmate Clothing, Linens and Hygiene	1,102,005.16	0.45%	
Legal Fees Total	11,679.81	0.00%	
Juvenile Expenses	665,234.39	0.27%	
Maintenance and Repairs -			
Buildings and Equipment	3,576,100.95	1.46%	
Materials and Supplies	2,092,831.11	0.86%	

Kentucky Detention Centers
 Disbursements Including Debt Service
 Fiscal Year Ending June 30, 2005
 (Continued)

	<u>Disbursement Amount</u>	<u>Percent of Total</u>	<u>Percent of Total</u>
<u>Disbursements (Continued)</u>			
Other Expenses: (Continued)			
Narcotics Enforcement Unit	\$ 7,500.00	0.00%	
Office Supplies and Equipment	1,145,060.08	0.47%	
Parking Fees	20,000.00	0.01%	
Other Expenses	917,664.80	0.38%	
Service Agreements	70,264.69	0.03%	
Staff Uniforms, Supplies and Equipment	610,716.94	0.25%	
State Inmate Pay	8,799.95	0.00%	
Training, Dues and Subscriptions	548,015.68	0.22%	
Transportation	<u>2,053,191.93</u>	<u>0.84%</u>	<u>8.61%</u>
Grand Total	<u><u>\$244,563,414.29</u></u>	<u><u>100%</u></u>	<u><u>100.00%</u></u>

Kentucky Detention Centers
Disbursements Excluding Debt Service

Fiscal Year Ending June 30, 2005

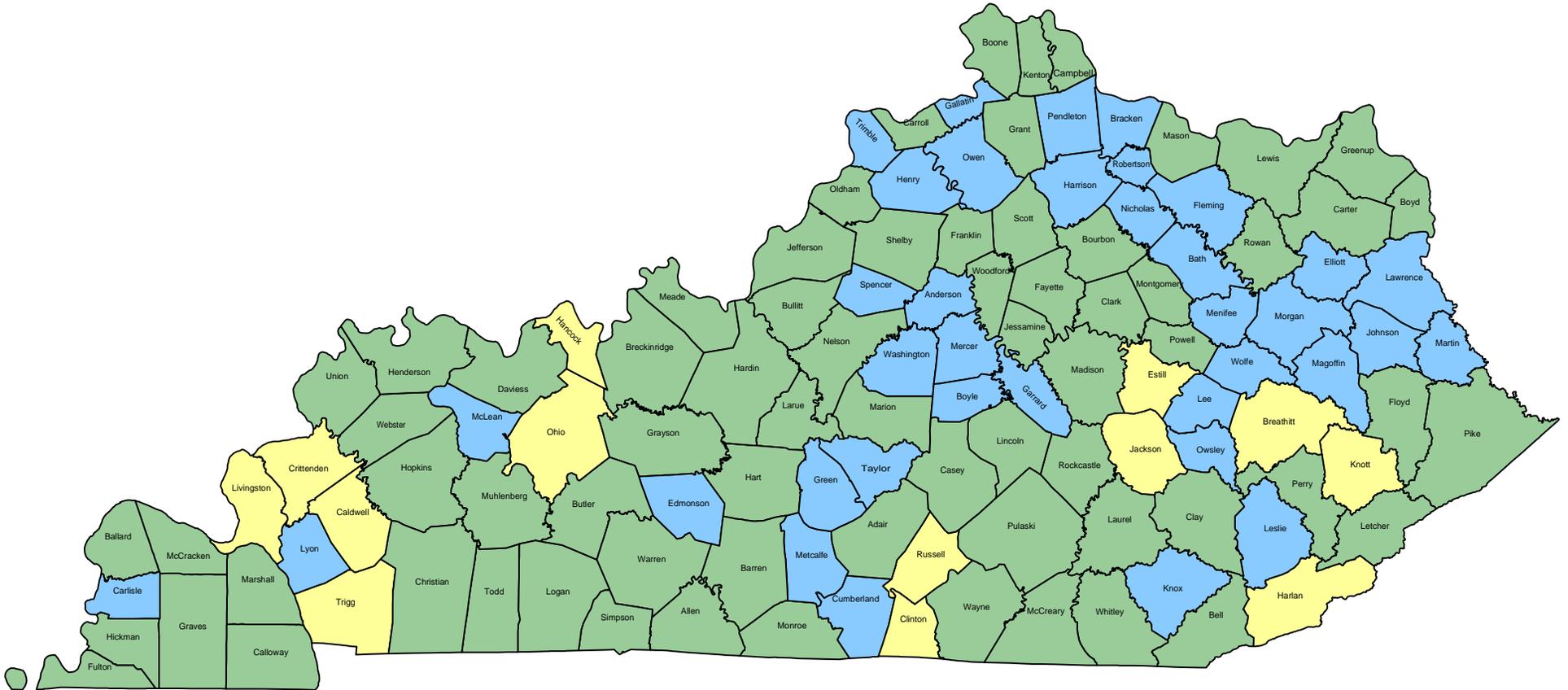
	Disbursement Amount	Percent of Total	Percent of Total
<u>Disbursements</u>			
Food, Food Preparation and Equipment	\$ 19,898,395.56	9.23%	9.23%
Housing Prisoners	9,593,565.64	4.45%	4.45%
Medical Costs	19,115,327.35	8.87%	8.87%
Payroll	97,542,387.16	45.25%	
Payroll - Food Preparation Salaries	1,987,509.46	0.92%	
Payroll - Medical Personnel	644,101.53	0.30%	46.47%
Payroll - Employee Benefits	37,206,037.09	17.26%	17.26%
Telephone and Utilities	8,523,504.21	3.95%	3.95%
Other Expenses:			
Bonds and Insurance	2,174,348.43	1.01%	
Canteen Materials/Phone Cards	173,486.97	0.08%	
Cleaning Supplies	2,042,584.85	0.95%	
Communication Equipment	105,323.13	0.05%	
Court Cost Program Support	13,454.64	0.01%	
Debt Collection/Billing Services	1,792.50	0.00%	
Consultants	21,804.46	0.01%	
Contracted Services	2,831,119.29	1.31%	
Data Processing and Service	205,010.60	0.10%	
Equipment and Repairs	395,008.82	0.18%	
Furniture and Fixtures	174,835.78	0.08%	
Home Incarceration	90,153.19	0.04%	
Inmate Clothing, Linens and Hygiene	1,102,005.16	0.51%	
Legal Fees Total	11,679.81	0.01%	
Juvenile Expenses	665,234.39	0.31%	
Maintenance and Repairs -			
Buildings and Equipment	3,576,100.95	1.66%	
Materials and Supplies	2,092,831.11	0.97%	
Narcotics Enforcement Unit	7,500.00	0.00%	
Office Supplies and Equipment	1,145,060.08	0.53%	

Kentucky Detention Centers
 Disbursements Excluding Debt Service
 Fiscal Year Ending June 30, 2005
 (Continued)

	<u>Disbursement Amount</u>	<u>Percent of Total</u>	<u>Percent of Total</u>
<u>Disbursements (Continued)</u>			
Other Expenses: (Continued)			
Parking Fees	\$ 20,000.00	0.01%	
Other Expenses	917,664.80	0.43%	
Service Agreements	70,264.69	0.03%	
Staff Uniforms, Supplies and Equipment	610,716.94	0.28%	
State Inmate Pay	8,799.95	0.00%	
Training, Dues and Subscriptions	548,015.68	0.25%	
Transportation	<u>2,053,191.93</u>	<u>0.95%</u>	<u>9.76%</u>
Grand Total	<u><u>\$215,568,816.15</u></u>	<u><u>100%</u></u>	<u><u>100%</u></u>

Kentucky Detention Centers Full Service, Life Safety, and Closed Facilities

Fiscal Year Ending June 30, 2005

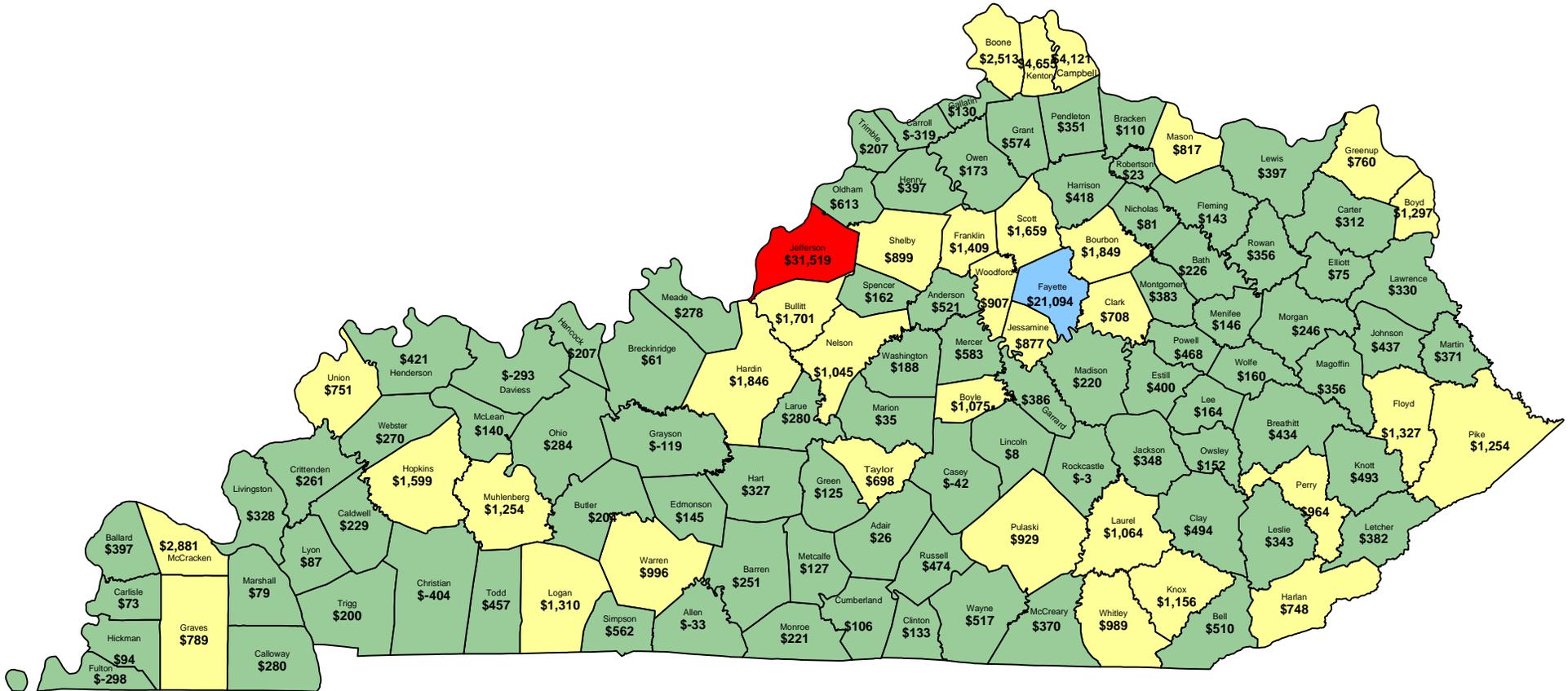


Type of Facility	%	Count
Full Service	58.33	70
Life Safety	10.83	13
Closed	30.83	37

Big Sandy Regional Detention Center	Regional
Boyle/Mercer Detention Center – Joint Venture	Regional
Three Forks Regional Detention Center	Regional

Kentucky Jail Costs
Funding From County Governments
To Meet Jail Expenditures Or (Gain On Operations)
In \$ Thousands

Fiscal Year Ending June 30, 2005



	Range	%	Count
	-404 – 614	70.83	85
	698 – 4,656	27.50	33
	21,094 – 21,095	0.83	1
	31,519 – 31,519	0.83	1

Big Sandy Regional Detention Center	\$ 429
Boyle/Mercer Detention Center – Join Venture	\$ 676
Three Forks Regional Detention Center	\$ -2

Average \$978

Kentucky Jail Costs
 Funding From County Governments
 To Meet Jail Expenditures Or (Gain On Operations)
 Ranking High To Low

Fiscal Year Ending June 30, 2005

County	Revenues	Expenditures	Funding From County Governments To Meet Jail Expenditures or (Gain on Operations)
Louisville Metropolitan	\$ 7,704,419.00	\$ 39,223,412.02	\$ 31,518,993.02
Lexington Fayette Urban County Government	5,567,609.00	26,661,638.00	21,094,029.00
Kenton	2,577,705.00	7,232,936.00	4,655,231.00
Campbell	1,064,700.31	5,185,624.42	4,120,924.11
McCracken	2,191,930.51	5,073,263.43	2,881,332.92
Boone	1,670,347.49	4,183,641.62	2,513,294.13
Bourbon	539,552.63	2,388,219.50	1,848,666.87
Hardin	4,246,856.63	6,092,530.52	1,845,673.89
Bullitt	989,474.86	2,690,885.66	1,701,410.80
Scott	473,130.03	2,132,353.57	1,659,223.54
Hopkins	2,851,584.56	4,450,921.12	1,599,336.56
Franklin	2,389,250.00	3,798,633.58	1,409,383.58
Floyd	619,235.20	1,946,339.88	1,327,104.68
Logan	653,696.21	1,963,781.52	1,310,085.31
Boyd	543,858.42	1,840,708.59	1,296,850.17
Muhlenberg	1,582,263.00	2,836,185.99	1,253,922.99
Pike	1,331,856.96	2,585,687.96	1,253,831.00
Knox	120,835.94	1,276,849.81	1,156,013.87
Laurel	1,805,871.93	2,870,137.69	1,064,265.76
Nelson	382,215.41	1,426,815.95	1,044,600.54
Warren	4,865,880.60	5,862,010.08	996,129.48
Whitley	998,187.31	1,987,548.35	989,361.04
Perry	1,052,513.68	2,016,640.00	964,126.32
Pulaski	1,722,236.38	2,651,613.67	929,377.29
Woodford	560,458.75	1,467,308.49	906,849.74
Shelby	1,759,744.00	2,658,287.69	898,543.69
Jessamine	762,532.56	1,639,965.24	877,432.68
Mason	975,351.07	1,792,566.78	817,215.71
Graves	1,055,757.68	1,844,767.82	789,010.14

Kentucky Jail Costs
 Funding From County Governments
 To Meet Jail Expenditures Or (Gain On Operations)
 Ranking High To Low
 Fiscal Year Ending June 30, 2005
 (Continued)

County	Revenues	Expenditures	Funding From County Governments To Meet Jail Expenditures or (Gain on Operations)
Greenup	\$ 596,752.62	\$ 1,356,342.52	\$ 759,589.90
Union	134,923.36	885,489.99	750,566.63
Harlan	264,977.34	1,012,960.42	747,983.08
Clark	855,763.16	1,564,103.00	708,339.84
Taylor	104,595.71	802,915.72	698,320.01
Boyle/Mercer	2,039,330.95	2,715,315.35	675,984.40
Oldham	947,806.38	1,561,089.37	613,282.99
Mercer	111,804.11	694,618.35	582,814.24
Grant	2,940,593.66	3,514,248.52	573,654.86
Simpson	1,643,049.02	2,205,477.51	562,428.49
Anderson	63,509.00	584,774.42	521,265.42
Wayne	1,010,724.00	1,527,313.00	516,589.00
Bell	332,242.05	841,984.95	509,742.90
Clay	1,889,189.45	2,383,022.78	493,833.33
Knott	76,358.31	569,007.73	492,649.42
Russell	98,610.05	572,122.16	473,512.11
Powell	153,672.88	621,891.26	468,218.38
Todd	176,377.16	633,611.49	457,234.33
Johnson	808,090.41	1,245,256.16	437,165.75
Breathitt	99,817.70	533,558.91	433,741.21
Big Sandy Regional Detention Center	2,076,365.21	2,505,488.14	429,122.93
Henderson	3,939,678.00	4,360,478.95	420,800.95
Harrison	72,369.04	490,663.70	418,294.66
Estill	84,886.68	485,199.46	400,312.78
Henry	99,035.25	495,730.00	396,694.75
Lewis	477,964.91	874,645.51	396,680.60
Ballard	464,085.91	860,752.50	396,666.59
Garrard	78,216.14	464,688.22	386,472.08

Kentucky Jail Costs
 Funding From County Governments
 To Meet Jail Expenditures Or (Gain On Operations)
 Ranking High To Low
 Fiscal Year Ending June 30, 2005
 (Continued)

County	Revenues	Expenditures	Funding From County Governments To Meet Jail Expenditures or (Gain on Operations)
Montgomery	\$ 1,250,879	\$ 1,634,262	\$ 383,383
Letcher	376,129.00	757,782.92	381,653.92
Martin	67,177.14	437,984.73	370,807.59
McCreary	193,992.22	564,066.67	370,074.45
Magoffin	68,113.43	424,581.86	356,468.43
Rowan	881,686.14	1,237,343.11	355,656.97
Pendleton	53,680.30	404,729.38	351,049.08
Jackson	61,604.40	409,271.97	347,667.57
Leslie	53,595.92	396,972.36	343,376.44
Lawrence	80,627.80	410,145.84	329,518.04
Livingston	68,540.35	396,958.03	328,417.68
Hart	1,237,571.70	1,564,469.78	326,898.08
Carter	1,386,535.15	1,698,627.37	312,092.22
Ohio	243,455.83	527,103.08	283,647.25
Calloway	1,321,811.82	1,601,781.10	279,969.28
LaRue	887,523.31	1,167,083.15	279,559.84
Meade	972,938.14	1,251,347.00	278,408.86
Webster	709,787.37	980,233.98	270,446.61
Crittenden	76,926.73	338,044.62	261,117.89
Barren	1,349,800.00	1,600,300.00	250,500.00
Morgan	91,942.71	337,823.45	245,880.74
Caldwell	242,111.62	471,108.79	228,997.17
Bath	62,877.37	289,281.35	226,403.98
Monroe	103,162.11	323,713.61	220,551.50
Madison	1,442,148.97	1,662,627.89	220,478.92
Trimble	39,564.30	246,802.99	207,238.69
Hancock	48,971.64	255,701.76	206,730.12
Butler	334,789.34	538,856.93	204,067.59

Kentucky Jail Costs
 Funding From County Governments
 To Meet Jail Expenditures Or (Gain On Operations)
 Ranking High To Low
 Fiscal Year Ending June 30, 2005
 (Continued)

County	Revenues	Expenditures	Funding From County Governments To Meet Jail Expenditures or (Gain on Operations)
Trigg	\$ 70,279.46	\$ 269,997.75	\$ 199,718.29
Washington	51,631.91	240,043.98	188,412.07
Owen	47,753.21	220,258.43	172,505.22
Lee	41,922.28	205,964.40	164,042.12
Spencer	51,823.14	213,455.20	161,632.06
Wolfe	64,274.73	223,822.15	159,547.42
Owsley	137,819.58	290,092.22	152,272.64
Menifee	42,208.40	187,912.83	145,704.43
Edmonson	65,068.27	209,904.77	144,836.50
Fleming	93,510.50	236,895.17	143,384.67
McLean	58,810.03	198,798.28	139,988.25
Clinton	130,854.47	263,583.85	132,729.38
Gallatin	61,514.41	191,265.05	129,750.64
Metcalfe	43,569.24	170,742.47	127,173.23
Green	46,757.68	171,449.93	124,692.25
Bracken	52,851.38	162,636.82	109,785.44
Cumberland	55,188.94	160,767.35	105,578.41
Hickman	835,721.97	930,148.89	94,426.92
Lyon	79,248.86	166,552.38	87,303.52
Nicholas	42,568.46	123,240.06	80,671.60
Marshall	1,381,639.58	1,460,285.43	78,645.85
Elliott	43,077.22	118,240.34	75,163.12
Carlisle	55,348.43	128,612.76	73,264.33
Breckinridge	1,635,801.61	1,696,460.95	60,659.34
Marion	2,368,376.09	2,403,528.62	35,152.53
Adair	725,171.87	750,727.71	25,555.84
Robertson	37,111.84	59,666.33	22,554.49
Lincoln	919,963.84	927,886.73	7,922.89

Kentucky Jail Costs
 Funding From County Governments
 To Meet Jail Expenditures Or (Gain On Operations)
 Ranking High To Low
 Fiscal Year Ending June 30, 2005
 (Continued)

County	Revenues	Expenditures	Funding From County Governments To Meet Jail Expenditures or (Gain on Operations)
Three Forks Regional Detention Center	\$ 1,603,864.70	\$ 1,601,515.56	\$ (2,349.14)
Rockcastle	932,136.95	929,558.20	(2,578.75)
Allen	700,063.43	667,287.52	(32,775.91)
Casey	1,755,418.04	1,713,603.02	(41,815.02)
Grayson	7,598,142.84	7,479,525.24	(118,617.60)
Daviess	5,598,803.00	5,305,840.50	(292,962.50)
Fulton	2,443,553.67	2,145,293.72	(298,259.95)
Carroll	1,526,249.17	1,207,105.45	(319,143.72)
Christian	5,461,304.08	5,057,713.94	(403,590.14)
Totals	\$ 125,267,190.21	\$ 244,563,414.29	\$ 119,296,224.08
Average	\$ 1,026,780.25	\$ 2,004,618.15	\$ 977,837.90
Median	\$ 541,705.53	\$ 955,191.44	\$ 363,271.44

Marshall, Marion, and Lincoln counties did not have any transfers in from any other county funds to support the Detention Center. Prior year carry forward from the Jail Fund was used to meet current year jail expenditures.

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Kentucky Jail Costs
Funding From County Governments
To Meet Jail Expenditures Or (Gain On Operations)
Alphabetical
Fiscal Year Ending June 30, 2005

County	Revenues	Expenditures	Funding From County Governments To Meet Jail Expenditures or (Gain on Operations)
Adair	\$ 725,171.87	\$ 750,727.71	\$ 25,555.84
Allen	700,063.43	667,287.52	(32,775.91)
Anderson	63,509.00	584,774.42	521,265.42
Ballard	464,085.91	860,752.50	396,666.59
Barren	1,349,800.00	1,600,300.00	250,500.00
Bath	62,877.37	289,281.35	226,403.98
Bell	332,242.05	841,984.95	509,742.90
Big Sandy Regional Detention Center	2,076,365.21	2,505,488.14	429,122.93
Boone	1,670,347.49	4,183,641.62	2,513,294.13
Bourbon	539,552.63	2,388,219.50	1,848,666.87
Boyd	543,858.42	1,840,708.59	1,296,850.17
Boyle/Mercer	2,039,330.95	2,715,315.35	675,984.40
Bracken	52,851.38	162,636.82	109,785.44
Breathitt	99,817.70	533,558.91	433,741.21
Breckinridge	1,635,801.61	1,696,460.95	60,659.34
Bullitt	989,474.86	2,690,885.66	1,701,410.80
Butler	334,789.34	538,856.93	204,067.59
Caldwell	242,111.62	471,108.79	228,997.17
Calloway	1,321,811.82	1,601,781.10	279,969.28
Campbell	1,064,700.31	5,185,624.42	4,120,924.11
Carlisle	55,348.43	128,612.76	73,264.33
Carroll	1,526,249.17	1,207,105.45	(319,143.72)
Carter	1,386,535.15	1,698,627.37	312,092.22
Casey	1,755,418.04	1,713,603.02	(41,815.02)
Christian	5,461,304.08	5,057,713.94	(403,590.14)
Clark	855,763.16	1,564,103.00	708,339.84
Clay	1,889,189.45	2,383,022.78	493,833.33
Clinton	130,854.47	263,583.85	132,729.38
Crittenden	76,926.73	338,044.62	261,117.89
Cumberland	55,188.94	160,767.35	105,578.41

Kentucky Jail Costs
 Funding From County Governments
 To Meet Jail Expenditures Or (Gain On Operations)
 Alphabetical
 Fiscal Year Ending June 30, 2005
 (Continued)

County	Revenues	Expenditures	Funding From County Governments To Meet Jail Expenditures or (Gain on Operations)
Daviess	\$ 5,598,803.00	\$ 5,305,840.50	\$ (292,962.50)
Edmonson	65,068.27	209,904.77	144,836.50
Elliott	43,077.22	118,240.34	75,163.12
Estill	84,886.68	485,199.46	400,312.78
Fleming	93,510.50	236,895.17	143,384.67
Floyd	619,235.20	1,946,339.88	1,327,104.68
Franklin	2,389,250.00	3,798,633.58	1,409,383.58
Fulton	2,443,553.67	2,145,293.72	(298,259.95)
Gallatin	61,514.41	191,265.05	129,750.64
Garrard	78,216.14	464,688.22	386,472.08
Grant	2,940,593.66	3,514,248.52	573,654.86
Graves	1,055,757.68	1,844,767.82	789,010.14
Grayson	7,598,142.84	7,479,525.24	(118,617.60)
Green	46,757.68	171,449.93	124,692.25
Greenup	596,752.62	1,356,342.52	759,589.90
Hancock	48,971.64	255,701.76	206,730.12
Hardin	4,246,856.63	6,092,530.52	1,845,673.89
Harlan	264,977.34	1,012,960.42	747,983.08
Harrison	72,369.04	490,663.70	418,294.66
Hart	1,237,571.70	1,564,469.78	326,898.08
Henderson	3,939,678.00	4,360,478.95	420,800.95
Henry	99,035.25	495,730.00	396,694.75
Hickman	835,721.97	930,148.89	94,426.92
Hopkins	2,851,584.56	4,450,921.12	1,599,336.56
Jackson	61,604.40	409,271.97	347,667.57
Jessamine	762,532.56	1,639,965.24	877,432.68
Johnson	808,090.41	1,245,256.16	437,165.75
Kenton	2,577,705.00	7,232,936.00	4,655,231.00
Knott	76,358.31	569,007.73	492,649.42

Kentucky Jail Costs
 Funding From County Governments
 To Meet Jail Expenditures Or (Gain On Operations)
 Alphabetical
 Fiscal Year Ending June 30, 2005
 (Continued)

County	Revenues	Expenditures	Funding From County Governments To Meet Jail Expenditures or (Gain on Operations)
Knox	\$ 120,835.94	\$ 1,276,849.81	\$ 1,156,013.87
LaRue	887,523.31	1,167,083.15	279,559.84
Laurel	1,805,871.93	2,870,137.69	1,064,265.76
Lawrence	80,627.80	410,145.84	329,518.04
Lee	41,922.28	205,964.40	164,042.12
Leslie	53,595.92	396,972.36	343,376.44
Letcher	376,129.00	757,782.92	381,653.92
Lewis	477,964.91	874,645.51	396,680.60
Lexington Fayette Urban County Government	5,567,609.00	26,661,638.00	21,094,029.00
Lincoln	919,963.84	927,886.73	7,922.89
Livingston	68,540.35	396,958.03	328,417.68
Logan	653,696.21	1,963,781.52	1,310,085.31
Louisville Metropolitan	7,704,419.00	39,223,412.02	31,518,993.02
Lyon	79,248.86	166,552.38	87,303.52
Madison	1,442,148.97	1,662,627.89	220,478.92
Magoffin	68,113.43	424,581.86	356,468.43
Marion	2,368,376.09	2,403,528.62	35,152.53
Marshall	1,381,639.58	1,460,285.43	78,645.85
Martin	67,177.14	437,984.73	370,807.59
Mason	975,351.07	1,792,566.78	817,215.71
McCracken	2,191,930.51	5,073,263.43	2,881,332.92
McCreary	193,992.22	564,066.67	370,074.45
McLean	58,810.03	198,798.28	139,988.25
Meade	972,938.14	1,251,347.00	278,408.86
Menifee	42,208.40	187,912.83	145,704.43
Mercer	111,804.11	694,618.35	582,814.24
Metcalfe	43,569.24	170,742.47	127,173.23
Monroe	103,162.11	323,713.61	220,551.50

Kentucky Jail Costs
 Funding From County Governments
 To Meet Jail Expenditures Or (Gain On Operations)
 Alphabetical
 Fiscal Year Ending June 30, 2005
 (Continued)

County	Revenues	Expenditures	Funding From County Governments To Meet Jail Expenditures or (Gain on Operations)
Montgomery	\$ 1,250,878.54	\$ 1,634,261.53	\$ 383,382.99
Morgan	91,942.71	337,823.45	245,880.74
Muhlenberg	1,582,263.00	2,836,185.99	1,253,922.99
Nelson	382,215.41	1,426,815.95	1,044,600.54
Nicholas	42,568.46	123,240.06	80,671.60
Ohio	243,455.83	527,103.08	283,647.25
Oldham	947,806.38	1,561,089.37	613,282.99
Owen	47,753.21	220,258.43	172,505.22
Owsley	137,819.58	290,092.22	152,272.64
Pendleton	53,680.30	404,729.38	351,049.08
Perry	1,052,513.68	2,016,640.00	964,126.32
Pike	1,331,856.96	2,585,687.96	1,253,831.00
Powell	153,672.88	621,891.26	468,218.38
Pulaski	1,722,236.38	2,651,613.67	929,377.29
Robertson	37,111.84	59,666.33	22,554.49
Rockcastle	932,136.95	929,558.20	(2,578.75)
Rowan	881,686.14	1,237,343.11	355,656.97
Russell	98,610.05	572,122.16	473,512.11
Scott	473,130.03	2,132,353.57	1,659,223.54
Shelby	1,759,744.00	2,658,287.69	898,543.69
Simpson	1,643,049.02	2,205,477.51	562,428.49
Spencer	51,823.14	213,455.20	161,632.06
Taylor	104,595.71	802,915.72	698,320.01
Three Forks Regional Detention Center	1,603,864.70	1,601,515.56	(2,349.14)
Todd	176,377.16	633,611.49	457,234.33
Trigg	70,279.46	269,997.75	199,718.29
Trimble	39,564.30	246,802.99	207,238.69
Union	134,923.36	885,489.99	750,566.63

Kentucky Jail Costs
 Funding From County Governments
 To Meet Jail Expenditures Or (Gain On Operations)
 Alphabetical
 Fiscal Year Ending June 30, 2005
 (Continued)

County	Revenues	Expenditures	Funding From County Governments To Meet Jail Expenditures or (Gain on Operations)
Warren	\$ 4,865,880.60	\$ 5,862,010.08	\$ 996,129.48
Washington	51,631.91	240,043.98	188,412.07
Wayne	1,010,724.00	1,527,313.00	516,589.00
Webster	709,787.37	980,233.98	270,446.61
Whitley	998,187.31	1,987,548.35	989,361.04
Wolfe	64,274.73	223,822.15	159,547.42
Woodford	560,458.75	1,467,308.49	906,849.74
Totals	\$ 125,267,190.21	\$ 244,563,414.29	\$ 119,296,224.08
Average	\$ 1,026,780.25	\$ 2,004,618.15	\$ 977,837.90
Median	\$ 541,705.53	\$ 955,191.44	\$ 363,271.44

Marshall, Marion, and Lincoln counties did not have any transfers in from any other county funds to support the Detention Center. Prior year carry forward from the Jail Fund was used to meet current year jail expenditures.

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Counties Subsidizing State By Holding State Prisoners
Cost With Debt Service
Proforma

Excludes State Jail Operation Pay, Medical Revenue and Other State Receipts

Fiscal Year Ending June 30, 2005

Detention Center	County Inmate Cost Per Day	State Inmate Days	County Subsidy Per Inmate Cost Per Day	Total County Subsidy For State Inmates
Ballard	\$ 34.92	11,593	\$ 8.41	\$ 97,497.13
Bell	34.34	1,154	7.83	9,035.82
Big Sandy	29.20	23,803	2.69	64,030.07
Boone	49.13	32,044	22.62	724,835.28
Bourbon	75.95	2,920	49.44	144,364.80
Boyd	32.31	10,375	5.80	60,175.00
Boyle/Mercer	31.00	37,088	4.49	166,525.12
Breckinridge	26.65	49,275	0.14	6,898.50
Bullitt	39.44	25,446	12.93	329,016.78
Butler	31.61	8,845	5.10	45,109.50
Campbell	75.90	26,135	49.39	1,290,807.65
Carter	33.03	8,315	6.52	54,213.80
Floyd	34.77	11,848	8.26	97,864.48
Franklin	34.69	43,909	8.18	359,175.62
Grant	31.69	45,625	5.18	236,337.50
Graves	32.68	22,550	6.17	139,133.50
Grayson	36.60	82,125	10.09	828,641.25
Greenup	33.48	14,600	6.97	101,762.00
Hardin	37.80	77,218	11.29	871,791.22
Hart	26.65	39,695	0.14	5,557.30
Henderson	28.64	48,981	2.13	104,329.53
Hickman	28.96	21,444	2.45	52,537.80
Hopkins	32.23	83,618	5.72	478,294.96
Jessamine	29.50	20,567	2.99	61,495.33
Kenton	43.69	57,183	17.18	982,403.94
Larue	27.39	29,200	0.88	25,696.00
Lexington Fayette Urban County Government	60.87	51,864	34.36	1,574,591.04
Logan	30.46	18,432	3.95	72,806.40
Louisville Metropolitan	53.60	91,557	27.09	2,480,279.13

Counties Subsidizing State By Holding State Prisoners

Cost With Debt Service

Proforma

Excludes State Jail Operation Pay, Medical Revenue and Other State Receipts

Fiscal Year Ending June 30, 2005

(Continued)

Detention Center	County Inmate Cost Per Day	State Inmate Days	County Subsidy Per Inmate Cost Per Day	Total County Subsidy For State Inmates
Marshall	\$ 27.07	42,199	\$ 0.56	\$ 23,631.44
Mason	38.17	15,341	11.66	178,876.06
McCreary	45.39	3,722	18.88	70,271.36
Monroe	28.40	1,576	1.89	2,978.64
Montgomery	29.85	12,775	3.34	42,668.50
Oldham	53.60	6,576	27.09	178,143.84
Powell	52.33	1,095	25.82	28,272.90
Pulaski	32.07	47,000	5.56	261,320.00
Scott	73.07	9,144	46.56	425,744.64
Shelby	49.32	16,425	22.81	374,654.25
Simpson	35.54	49,275	9.03	444,953.25
Todd	55.12	3,285	28.61	93,983.85
Warren	27.14	110,765	0.63	69,781.95
Webster	27.38	17,668	0.87	15,371.16
Whitley	28.84	25,550	2.33	59,531.50
Woodford	53.06	11,010	26.55	292,315.50
Total	<u>\$ 1,753.53</u>	<u>1,370,815</u>	<u>\$ 560.58</u>	<u>\$ 14,027,705.29</u>
Average	<u>\$ 38.65</u>	<u>30,905</u>	<u>\$ 12.14</u>	<u>\$ 312,167.95</u>
Median	<u>\$ 33.48</u>	<u>22,550</u>	<u>\$ 6.97</u>	<u>\$ 101,762.00</u>

The state reimbursement rate was \$26.51 per inmate day.

Counties Profiting From Holding State Prisoners
Cost With Debt Service
Proforma

Excludes State Jail Operation Pay, Medical Revenue and Other State Receipts

Fiscal Year Ending June 30, 2005

Detention Center	County Inmate Cost Per Day	State Inmate Days	County Profit Per Inmate Cost Per Day	Total County Profit For State Inmates
Adair	\$ 21.81	9,844	\$ 4.70	\$ 46,266.80
Allen	25.54	17,534	0.97	17,007.98
Barren	24.93	27,468	1.58	43,399.44
Calloway	26.15	35,008	0.36	12,602.88
Carroll	20.76	21,003	5.75	120,767.25
Casey	26.24	43,008	0.27	11,612.16
Christian	19.67	112,099	6.84	766,757.16
Clark	22.67	18,123	3.84	69,592.32
Clay	23.48	39,329	3.03	119,166.87
Daviess	23.08	113,627	3.43	389,740.61
Fulton	22.66	77,806	3.85	299,553.10
Laurel	19.00	34,246	7.51	257,187.46
Letcher	24.21	3,650	2.30	8,395.00
Lincoln	22.64	16,608	3.87	64,272.96
Madison	19.66	20,075	6.85	137,513.75
Marion	23.71	50,995	2.80	142,786.00
Meade	24.09	29,626	2.42	71,694.92
Nelson	25.01	4,270	1.50	6,405.00
Perry	21.96	12,500	4.55	56,875.00
Pike	26.28	25,699	0.23	5,910.77
Rockcastle	26.19	27,667	0.32	8,853.44
Rowan	26.20	15,695	0.31	4,865.45
Three Forks	24.70	32,645	1.81	59,087.45
Wayne	23.93	40,412	2.58	104,262.96
Total	<u>\$ 564.57</u>	<u>828,937</u>	<u>\$ 71.67</u>	<u>\$ 2,824,576.73</u>
Average	<u>\$ 23.52</u>	<u>34,539</u>	<u>\$ 2.99</u>	<u>\$ 117,690.70</u>
Median	<u>\$ 23.82</u>	<u>27,568</u>	<u>\$ 2.69</u>	<u>\$ 61,680.21</u>

The state reimbursement rate was \$26.51 per inmate day.

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Counties Subsidizing State By Holding State Prisoners
 Cost Without Debt Service
 Proforma
 Excludes State Jail Operation Pay, Medical Revenue and Other State Receipts

Fiscal Year Ending June 30, 2005

Detention Center	County Inmate Cost Per Day	State Inmate Days	County Subsidy Per Inmate Cost Per Day	Total County Subsidy For State Inmates
Ballard	\$ 32.41	11,593	5.90	\$ 68,398.70
Bell	34.34	1,154	7.83	9,035.82
Boone	33.61	32,044	7.10	227,512.40
Bourbon	31.41	2,920	4.90	14,308.00
Bullitt	39.44	25,446	12.93	329,016.78
Butler	31.61	8,845	5.10	45,109.50
Campbell	49.66	26,135	23.15	605,025.25
Franklin	28.89	43,909	2.38	104,503.42
Graves	29.30	22,550	2.79	62,914.50
Grayson	33.00	82,125	6.49	532,991.25
Greenup	27.41	14,600	0.90	13,140.00
Hardin	32.80	77,218	6.29	485,701.22
Jessamine	27.67	20,567	1.16	23,857.72
Kenton	40.26	57,183	13.75	786,266.25
Lewis	32.13	13,140	5.62	73,846.80
Lexington Fayette Urban County Government	51.60	51,864	25.09	1,301,267.76
Louisville Metropolitan	53.60	91,557	27.09	2,480,279.13
Marshall	27.07	42,199	0.56	23,631.44
Mason	34.58	15,341	8.07	123,801.87
McCracken	29.88	44,895	3.37	151,296.15
McCreary	43.40	3,722	16.89	62,864.58
Monroe	28.40	1,576	1.89	2,978.64
Montgomery	28.55	12,775	2.04	26,061.00
Oldham	53.60	6,576	27.09	178,143.84
Powell	46.30	1,095	19.79	21,670.05
Pulaski	28.14	47,000	1.63	76,610.00
Scott	71.14	9,144	44.63	408,096.72

Counties Subsidizing State By Holding State Prisoners

Cost Without Debt Service

Proforma

Excludes State Jail Operation Pay, Medical Revenue and Other State Receipts

Fiscal Year Ending June 30, 2005

(Continued)

Detention Center	County Inmate Cost Per Day	State Inmate Days	County Subsidy Per Inmate Cost Per Day	Total County Subsidy For State Inmates
Shelby	\$ 36.29	16,425	\$ 9.78	\$ 160,636.50
Simpson	30.02	49,275	3.51	172,955.25
Todd	53.43	3,285	26.92	88,432.20
Woodford	45.70	11,010	19.19	211,281.90
Total	\$ 1,165.64	847,168	\$ 343.83	\$ 8,871,634.64
Average	\$ 37.60	27,328	\$ 11.09	\$ 286,181.76
Median	\$ 33.00	16,425	\$ 6.49	\$ 104,503.42

The state reimbursement rate was \$26.51 per inmate day.

Counties Profiting From Holding State Prisoners

Cost Without Debt Service

Proforma

Excludes State Jail Operation Pay, Medical Revenue and Other State Receipts

Fiscal Year Ending June 30, 2005

Detention Center	County		County	Total
	Inmate Cost Per Day	State Inmate Days	Profit Per Inmate Cost Per Day	County Profit For State Inmates
Adair	\$ 20.74	9,844	\$ 5.77	\$ 56,799.88
Allen	25.54	17,534	0.97	17,007.98
Barren	23.74	27,468	2.77	76,086.36
Big Sandy	21.16	23,803	5.35	127,346.05
Boyd	25.59	10,375	0.92	9,545.00
Boyle/Mercer	26.36	37,088	0.15	5,563.20
Breckinridge	18.95	49,275	7.56	372,519.00
Calloway	20.10	35,008	6.41	224,401.28
Carroll	20.76	21,003	5.75	120,767.25
Carter	25.57	8,315	0.94	7,816.10
Casey	19.48	43,008	7.03	302,346.24
Christian	16.69	112,099	9.82	1,100,812.18
Clark	20.42	18,123	6.09	110,369.07
Clay	17.74	39,329	8.77	344,915.33
Daviess	21.15	113,627	5.36	609,040.72
Floyd	26.40	11,848	0.11	1,303.28
Fulton	21.53	77,806	4.98	387,473.88
Grant	26.42	45,625	0.09	4,106.25
Hart	23.48	39,695	3.03	120,275.85
Henderson	24.61	48,981	1.90	93,063.90
Hickman	22.95	21,444	3.56	76,340.64
Hopkins	25.10	83,618	1.41	117,901.38
Larue	22.23	29,200	4.28	124,976.00
Laurel	18.34	34,246	8.17	279,789.82
Letcher	24.21	3,650	2.30	8,395.00
Lincoln	22.64	16,608	3.87	64,272.96
Logan	25.16	18,432	1.35	24,883.20
Madison	19.66	20,075	6.85	137,513.75
Marion	19.96	50,995	6.55	334,017.25
Meade	24.09	29,626	2.42	71,694.92
Muhlenberg	25.30	54,750	1.21	66,247.50
Nelson	25.01	4,270	1.50	6,405.00
Perry	17.36	12,500	9.15	114,375.00

Counties Profiting From Holding State Prisoners

Cost Without Debt Service

Proforma

Excludes State Jail Operation Pay, Medical Revenue and Other State Receipts

Fiscal Year Ending June 30, 2005

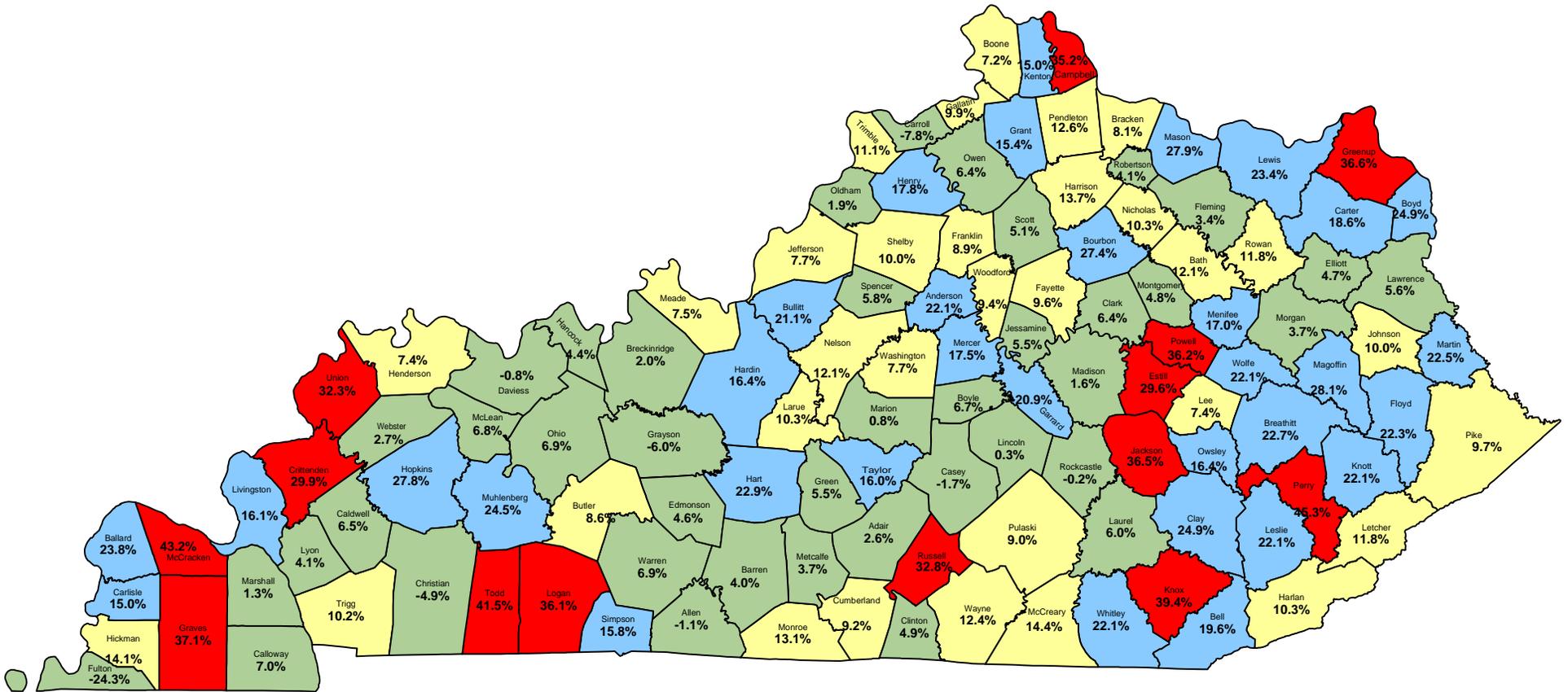
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Detention Center	County Inmate Cost Per Day	State Inmate Days	County Profit Per Inmate Cost Per Day	Total County Profit For State Inmates
Pike	\$ 22.51	25,699	\$ 4.00	\$ 102,796.00
Rockcastle	22.51	27,667	4.00	110,668.00
Rowan	23.51	15,695	3.00	47,085.00
Three Forks	19.82	32,645	6.69	218,395.05
Warren	23.18	110,765	3.33	368,847.45
Wayne	18.39	40,412	8.12	328,145.44
Webster	25.36	17,668	1.15	20,318.20
Whitley	22.36	25,550	4.15	106,032.50
Total	<u>\$ 916.08</u>	<u>1,465,369</u>	<u>\$ 170.83</u>	<u>\$ 6,820,658.86</u>
Average	<u>\$ 22.34</u>	<u>35,741</u>	<u>\$ 4.17</u>	<u>\$ 166,357.53</u>
Median	<u>\$ 22.51</u>	<u>27,667</u>	<u>\$ 4.00</u>	<u>\$ 110,369.07</u>

The state reimbursement rate was \$26.51 per inmate day.

Kentucky Jail Costs
 Percentage of General Fund Budget
 To Meet Jail Expenditures

Fiscal Year Ending June 30, 2005



	Range	%	Count
Green	-24.3 – 7.2	34.17	41
Yellow	7.3 – 15.0	26.67	32
Blue	15.1 – 29.1	27.50	33
Red	29.6 – 45.3	11.67	14

Big Sandy Regional Detention Center	N/A
Boyle/Mercer Detention Center – Joint Venture	N/A
Three Forks Regional Detention Center	N/A

Average 13.5%

Kentucky Jail Costs
 Percentage of General Fund Budget
 To Meet Jail Expenditures
 Ranking High to Low

Fiscal Year Ending June 30, 2005

County	Funding From County Governments To Meet Jail Expenditures or (Gain on Operations)	General Fund Budget	Percentage Of General Fund Budget To Meet Jail Expenditures	Difference Between Average Percentage (13.59%) And Actual Percentage
Perry	\$ 964,126.32	\$ 2,128,414.00	45.30%	31.71%
McCracken	2,881,332.92	6,673,662.91	43.17%	29.58%
Todd	457,234.33	1,101,133.48	41.52%	27.93%
Knox	1,156,013.87	2,935,760.75	39.38%	25.79%
Graves	789,010.14	2,128,027.00	37.08%	23.49%
Greenup	759,589.90	2,076,281.00	36.58%	22.99%
Jackson	347,667.57	951,637.84	36.53%	22.94%
Powell	468,218.38	1,292,664.45	36.22%	22.63%
Logan	1,310,085.31	3,629,643.79	36.09%	22.50%
Campbell	4,120,924.11	11,721,370.00	35.16%	21.57%
Russell	473,512.11	1,446,057.89	32.75%	19.16%
Union	750,566.63	2,321,894.00	32.33%	18.74%
Crittenden	261,117.89	873,966.17	29.88%	16.29%
Estill	400,312.78	1,353,291.35	29.58%	15.99%
Magoffin	356,468.43	1,270,493.00	28.06%	14.47%
Mason	817,215.71	2,933,723.96	27.86%	14.27%
Hopkins	1,599,336.56	5,746,631.00	27.83%	14.24%
Bourbon	1,848,666.87	6,742,061.20	27.42%	13.83%
Boyd	1,296,850.17	5,205,894.00	24.91%	11.32%
Clay	493,833.33	1,984,623.48	24.88%	11.29%
Muhlenberg	1,253,922.99	5,129,120.00	24.45%	10.86%
Ballard	396,666.59	1,668,521.90	23.77%	10.18%
Lewis	396,680.60	1,695,959.74	23.39%	9.80%
Hart	326,898.08	1,430,173.63	22.86%	9.27%
Breathitt	433,741.21	1,909,537.85	22.71%	9.12%
Martin	370,807.59	1,645,640.54	22.53%	8.94%
Floyd	1,327,104.68	5,950,000.00	22.30%	8.71%
Whitley	989,361.04	4,469,808.00	22.13%	8.54%
Wolfe	159,547.42	721,460.97	22.11%	8.52%
Leslie	343,376.44	1,555,343.14	22.08%	8.49%

Kentucky Jail Costs
 Percentage of General Fund Budget
 To Meet Jail Expenditures
 Ranking High to Low
 Fiscal Year Ending June 30, 2005
 (Continued)

County	Funding From County Governments To Meet Jail Expenditures or (Gain on Operations)	General Fund Budget	Percentage Of General Fund Budget To Meet Jail Expenditures	Difference Between Average Percentage (13.59%) And Actual Percentage
Knott	\$ 492,649.42	\$ 2,232,706.38	22.07%	8.48%
Anderson	521,265.42	2,362,507.00	22.06%	8.47%
Bullitt	1,701,410.80	8,064,329.04	21.10%	7.51%
Garrard	386,472.08	1,848,927.83	20.90%	7.31%
Bell	509,742.90	2,595,687.00	19.64%	6.05%
Carter	312,092.22	1,678,344.21	18.60%	5.01%
Henry	396,694.75	2,232,097.28	17.77%	4.18%
Mercer	582,814.24	3,324,782.00	17.53%	3.94%
Menifee	145,704.43	859,495.25	16.95%	3.36%
Owsley	152,272.64	928,649.13	16.40%	2.81%
Hardin	1,845,673.89	11,265,718.29	16.38%	2.79%
Livingston	328,417.68	2,040,145.00	16.10%	2.51%
Taylor	698,320.01	4,377,487.05	15.95%	2.36%
Simpson	562,428.49	3,569,535.13	15.76%	2.17%
Grant	573,654.86	3,735,518.76	15.36%	1.77%
Kenton	4,655,231.00	30,960,500.00	15.04%	1.45%
Carlisle	73,264.33	488,396.22	15.00%	1.41%
McCreary	370,074.45	2,579,082.04	14.35%	0.76%
Hickman	94,426.92	670,128.58	14.09%	0.50%
Harrison	418,294.66	3,059,482.00	13.67%	0.08%
Monroe	220,551.50	1,679,586.00	13.13%	-0.46%
Pendleton	351,049.08	2,789,193.84	12.59%	-1.00%
Wayne	516,589.00	4,162,469.00	12.41%	-1.18%
Bath	226,403.98	1,868,406.23	12.12%	-1.47%
Nelson	1,044,600.54	8,624,923.00	12.11%	-1.48%
Rowan	355,656.97	3,015,844.41	11.79%	-1.80%
Letcher	381,653.92	3,242,414.42	11.77%	-1.82%
Trimble	207,238.69	1,862,357.39	11.13%	-2.46%
Harlan	747,983.08	7,230,941.00	10.34%	-3.25%

Kentucky Jail Costs
 Percentage of General Fund Budget
 To Meet Jail Expenditures
 Ranking High to Low
 Fiscal Year Ending June 30, 2005
 (Continued)

County	Funding From County Governments To Meet Jail Expenditures or (Gain on Operations)	General Fund Budget	Percentage Of General Fund Budget To Meet Jail Expenditures	Difference Between Average Percentage (13.59%) And Actual Percentage
Nicholas	\$ 80,671.60	\$ 781,828.39	10.32%	-3.27%
LaRue	279,559.84	2,725,245.00	10.26%	-3.33%
Trigg	199,718.29	1,957,774.47	10.20%	-3.39%
Johnson	437,165.75	4,375,153.29	9.99%	-3.60%
Shelby	898,543.69	9,005,336.29	9.98%	-3.61%
Gallatin	129,750.64	1,311,611.25	9.89%	-3.70%
Pike	1,253,831.00	12,907,324.21	9.71%	-3.88%
Lexington Fayette Urban County Government	21,094,029.00	219,917,190.00	9.59%	-4.00%
Woodford	906,849.74	9,613,290.12	9.43%	-4.16%
Cumberland	105,578.41	1,149,421.65	9.19%	-4.40%
Pulaski	929,377.29	10,342,350.00	8.99%	-4.60%
Franklin	1,409,383.58	15,877,204.00	8.88%	-4.71%
Butler	204,067.59	2,375,755.00	8.59%	-5.00%
Bracken	109,785.44	1,363,588.00	8.05%	-5.54%
Louisville Metropolitan	31,518,993.02	408,626,100.00	7.71%	-5.88%
Washington	188,412.07	2,453,885.03	7.68%	-5.91%
Meade	278,408.86	3,728,797.00	7.47%	-6.12%
Henderson	420,800.95	5,654,127.55	7.44%	-6.15%
Lee	164,042.12	2,224,916.00	7.37%	-6.22%
Boone	2,513,294.13	34,985,239.00	7.18%	-6.41%
Calloway	279,969.28	4,030,696.61	6.95%	-6.64%
Ohio	283,647.25	4,110,406.34	6.90%	-6.69%
Warren	996,129.48	14,501,030.00	6.87%	-6.72%
McLean	139,988.25	2,047,269.64	6.84%	-6.75%
Boyle/Mercer	675,984.40	10,094,671.24	6.70%	-6.89%

Kentucky Jail Costs
 Percentage of General Fund Budget
 To Meet Jail Expenditures
 Ranking High to Low
 Fiscal Year Ending June 30, 2005
 (Continued)

County	Funding From County Governments To Meet Jail Expenditures or (Gain on Operations)	General Fund Budget	Percentage Of General Fund Budget To Meet Jail Expenditures	Difference Between Average Percentage (13.59%) And Actual Percentage
Caldwell	\$ 228,997.17	\$ 3,508,952.03	6.53%	-7.06%
Clark	708,339.84	11,046,658.00	6.41%	-7.18%
Owen	172,505.22	2,711,222.96	6.36%	-7.23%
Laurel	1,064,265.76	17,732,885.78	6.00%	-7.59%
Spencer	161,632.06	2,792,853.60	5.79%	-7.80%
Lawrence	329,518.04	5,896,808.00	5.59%	-8.00%
Green	124,692.25	2,287,426.00	5.45%	-8.14%
Jessamine	877,432.68	16,109,782.00	5.45%	-8.14%
Scott	1,659,223.54	32,713,493.88	5.07%	-8.52%
Clinton	132,729.38	2,693,004.46	4.93%	-8.66%
Montgomery	383,382.99	8,053,064.00	4.76%	-8.83%
Elliott	75,163.12	1,599,028.18	4.70%	-8.89%
Edmonson	144,836.50	3,177,192.21	4.56%	-9.03%
Hancock	206,730.12	4,675,714.00	4.42%	-9.17%
Robertson	22,554.49	552,329.00	4.08%	-9.51%
Lyon	87,303.52	2,148,650.74	4.06%	-9.53%
Barren	250,500.00	6,216,587.52	4.03%	-9.56%
Metcalfe	127,173.23	3,436,468.21	3.70%	-9.89%
Morgan	245,880.74	6,671,302.96	3.69%	-9.90%
Fleming	143,384.67	4,245,053.40	3.38%	-10.21%
Webster	270,446.61	9,953,545.00	2.72%	-10.87%
Adair	25,555.84	986,158.58	2.59%	-11.00%
Breckinridge	60,659.34	3,032,233.00	2.00%	-11.59%
Oldham	613,282.99	32,704,325.80	1.88%	-11.71%
Madison	220,478.92	13,431,755.32	1.64%	-11.95%
Marshall - See Note	78,645.85	6,044,200.00	1.30%	-12.29%
Marion - See Note	35,152.53	4,299,856.76	0.82%	-12.77%

Kentucky Jail Costs
 Percentage of General Fund Budget
 To Meet Jail Expenditures
 Ranking High to Low
 Fiscal Year Ending June 30, 2005
 (Continued)

County	Funding From County Governments To Meet Jail Expenditures or (Gain on Operations)	General Fund Budget	Percentage Of General Fund Budget To Meet Jail Expenditures	Difference Between Average Percentage (13.59%) And Actual Percentage
Lincoln - See Note	\$ 7,922.89	\$ 3,067,770.00	0.26%	-13.33%
Allen	(32,775.91)	2,946,757.17	-1.11%	-14.70%
Carroll	(319,143.72)	4,102,375.29	-7.78%	-21.37%
Casey	(41,815.02)	2,444,701.70	-1.71%	-15.30%
Christian	(403,590.14)	8,196,213.00	-4.92%	-18.51%
Daviess	(292,962.50)	34,836,715.00	-0.84%	-14.43%
Fulton	(298,259.95)	1,229,671.00	-24.26%	-37.85%
Grayson	(118,617.60)	1,991,648.23	-5.96%	-19.55%
Rockcastle	(2,578.75)	1,513,558.67	-0.17%	-13.76%
Totals	<u>\$ 118,869,450.29</u>	<u>\$ 1,269,252,622.05</u>		
Average	<u>\$ 990,578.75</u>	<u>\$ 10,577,105.18</u>	<u>13.59%</u>	
Median	<u>\$ 964,126.32</u>	<u>\$ 2,128,414.00</u>	<u>45.30%</u>	

Marshall, Marion, and Lincoln counties did not have any transfers in from any other county funds to support the Detention Center. Prior year carry forward from the Jail Fund was used to meet current year jail expenditures.

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Kentucky Jail Costs
 Percentage of General Fund Budget
 To Meet Jail Expenditures
 Alphabetical

Fiscal Year Ending June 30, 2005

County	Funding From County Governments To Meet Jail Expenditures or (Gain on Operations)	General Fund Budget	Percentage Of General Fund Budget To Meet Jail Expenditures	Difference Between Average Percentage (13.59%) And Actual Percentage
Adair	\$ 25,555.84	\$ 986,158.58	2.59%	-11.00%
Allen	(32,775.91)	2,946,757.17	-1.11%	-14.70%
Anderson	521,265.42	2,362,507.00	22.06%	8.47%
Ballard	396,666.59	1,668,521.90	23.77%	10.18%
Barren	250,500.00	6,216,587.52	4.03%	-9.56%
Bath	226,403.98	1,868,406.23	12.12%	-1.47%
Bell	509,742.90	2,595,687.00	19.64%	6.05%
Boone	2,513,294.13	34,985,239.00	7.18%	-6.41%
Bourbon	1,848,666.87	6,742,061.20	27.42%	13.83%
Boyd	1,296,850.17	5,205,894.00	24.91%	11.32%
Boyle/Mercer	675,984.40	10,094,671.24	6.70%	-6.89%
Bracken	109,785.44	1,363,588.00	8.05%	-5.54%
Breathitt	433,741.21	1,909,537.85	22.71%	9.12%
Breckinridge	60,659.34	3,032,233.00	2.00%	-11.59%
Bullitt	1,701,410.80	8,064,329.04	21.10%	7.51%
Butler	204,067.59	2,375,755.00	8.59%	-5.00%
Caldwell	228,997.17	3,508,952.03	6.53%	-7.06%
Calloway	279,969.28	4,030,696.61	6.95%	-6.64%
Campbell	4,120,924.11	11,721,370.00	35.16%	21.57%
Carlisle	73,264.33	488,396.22	15.00%	1.41%
Carroll	(319,143.72)	4,102,375.29	-7.78%	-21.37%
Carter	312,092.22	1,678,344.21	18.60%	5.01%
Casey	(41,815.02)	2,444,701.70	-1.71%	-15.30%
Christian	(403,590.14)	8,196,213.00	-4.92%	-18.51%
Clark	708,339.84	11,046,658.00	6.41%	-7.18%
Clay	493,833.33	1,984,623.48	24.88%	11.29%
Clinton	132,729.38	2,693,004.46	4.93%	-8.66%
Crittenden	261,117.89	873,966.17	29.88%	16.29%
Cumberland	105,578.41	1,149,421.65	9.19%	-4.40%
Daviess	(292,962.50)	34,836,715.00	-0.84%	-14.43%

Kentucky Jail Costs
 Percentage of General Fund Budget
 To Meet Jail Expenditures
 Alphabetical
 Fiscal Year Ending June 30, 2005
 (Continued)

County	Funding From County Governments To Meet Jail Expenditures or (Gain on Operations)	General Fund Budget	Percentage Of General Fund Budget To Meet Jail Expenditures	Difference Between Average Percentage (13.59%) And Actual Percentage
Edmonson	\$ 144,836.50	\$ 3,177,192.21	4.56%	-9.03%
Elliott	75,163.12	1,599,028.18	4.70%	-8.89%
Estill	400,312.78	1,353,291.35	29.58%	15.99%
Lexington Fayette Urban County Government	21,094,029.00	219,917,190.00	9.59%	-4.00%
Fleming	143,384.67	4,245,053.40	3.38%	-10.21%
Floyd	1,327,104.68	5,950,000.00	22.30%	8.71%
Franklin	1,409,383.58	15,877,204.00	8.88%	-4.71%
Fulton	(298,259.95)	1,229,671.00	-24.26%	-37.85%
Gallatin	129,750.64	1,311,611.25	9.89%	-3.70%
Garrard	386,472.08	1,848,927.83	20.90%	7.31%
Grant	573,654.86	3,735,518.76	15.36%	1.77%
Graves	789,010.14	2,128,027.00	37.08%	23.49%
Grayson	(118,617.60)	1,991,648.23	-5.96%	-19.55%
Green	124,692.25	2,287,426.00	5.45%	-8.14%
Greenup	759,589.90	2,076,281.00	36.58%	22.99%
Hancock	206,730.12	4,675,714.00	4.42%	-9.17%
Hardin	1,845,673.89	11,265,718.29	16.38%	2.79%
Harlan	747,983.08	7,230,941.00	10.34%	-3.25%
Harrison	418,294.66	3,059,482.00	13.67%	0.08%
Hart	326,898.08	1,430,173.63	22.86%	9.27%
Henderson	420,800.95	5,654,127.55	7.44%	-6.15%
Henry	396,694.75	2,232,097.28	17.77%	4.18%
Hickman	94,426.92	670,128.58	14.09%	0.50%
Hopkins	1,599,336.56	5,746,631.00	27.83%	14.24%

Kentucky Jail Costs
 Percentage of General Fund Budget
 To Meet Jail Expenditures
 Alphabetical
 Fiscal Year Ending June 30, 2005
 (Continued)

County	Funding From County Governments To Meet Jail Expenditures or (Gain on Operations)	General Fund Budget	Percentage Of General Fund Budget To Meet Jail Expenditures	Difference Between Average Percentage (13.59%) And Actual Percentage
Jackson	\$ 347,667.57	\$ 951,637.84	36.53%	22.94%
Louisville Metropolitan	31,518,993.02	408,626,100.00	7.71%	-5.88%
Jessamine	877,432.68	16,109,782.00	5.45%	-8.14%
Johnson	437,165.75	4,375,153.29	9.99%	-3.60%
Kenton	4,655,231.00	30,960,500.00	15.04%	1.45%
Knott	492,649.42	2,232,706.38	22.07%	8.48%
Knox	1,156,013.87	2,935,760.75	39.38%	25.79%
LaRue	279,559.84	2,725,245.00	10.26%	-3.33%
Laurel	1,064,265.76	17,732,885.78	6.00%	-7.59%
Lawrence	329,518.04	5,896,808.00	5.59%	-8.00%
Lee	164,042.12	2,224,916.00	7.37%	-6.22%
Leslie	343,376.44	1,555,343.14	22.08%	8.49%
Letcher	381,653.92	3,242,414.42	11.77%	-1.82%
Lewis	396,680.60	1,695,959.74	23.39%	9.80%
Lincoln - See Note	7,922.89	3,067,770.00	0.26%	-13.33%
Livingston	328,417.68	2,040,145.00	16.10%	2.51%
Logan	1,310,085.31	3,629,643.79	36.09%	22.50%
Lyon	87,303.52	2,148,650.74	4.06%	-9.53%
Madison	220,478.92	13,431,755.32	1.64%	-11.95%
Magoffin	356,468.43	1,270,493.00	28.06%	14.47%
Marion - See Note	35,152.53	4,299,856.76	0.82%	-12.77%
Marshall - See Note	78,645.85	6,044,200.00	1.30%	-12.29%
Martin	370,807.59	1,645,640.54	22.53%	8.94%
Mason	817,215.71	2,933,723.96	27.86%	14.27%
McCracken	2,881,332.92	6,673,662.91	43.17%	29.58%

Kentucky Jail Costs
 Percentage of General Fund Budget
 To Meet Jail Expenditures
 Alphabetical
 Fiscal Year Ending June 30, 2005
 (Continued)

County	Funding From County Governments To Meet Jail Expenditures or (Gain on Operations)	General Fund Budget	Percentage Of General Fund Budget To Meet Jail Expenditures	Difference Between Average Percentage (13.59%) And Actual Percentage
McCreary	\$ 370,074.45	\$ 2,579,082.04	14.35%	0.76%
McLean	139,988.25	2,047,269.64	6.84%	-6.75%
Meade	278,408.86	3,728,797.00	7.47%	-6.12%
Menifee	145,704.43	859,495.25	16.95%	3.36%
Mercer	582,814.24	3,324,782.00	17.53%	3.94%
Metcalfe	127,173.23	3,436,468.21	3.70%	-9.89%
Monroe	220,551.50	1,679,586.00	13.13%	-0.46%
Montgomery	383,382.99	8,053,064.00	4.76%	-8.83%
Morgan	245,880.74	6,671,302.96	3.69%	-9.90%
Muhlenberg	1,253,922.99	5,129,120.00	24.45%	10.86%
Nelson	1,044,600.54	8,624,923.00	12.11%	-1.48%
Nicholas	80,671.60	781,828.39	10.32%	-3.27%
Ohio	283,647.25	4,110,406.34	6.90%	-6.69%
Oldham	613,282.99	32,704,325.80	1.88%	-11.71%
Owen	172,505.22	2,711,222.96	6.36%	-7.23%
Owsley	152,272.64	928,649.13	16.40%	2.81%
Pendleton	351,049.08	2,789,193.84	12.59%	-1.00%
Perry	964,126.32	2,128,414.00	45.30%	31.71%
Pike	1,253,831.00	12,907,324.21	9.71%	-3.88%
Powell	468,218.38	1,292,664.45	36.22%	22.63%
Pulaski	929,377.29	10,342,350.00	8.99%	-4.60%
Robertson	22,554.49	552,329.00	4.08%	-9.51%
Rockcastle	(2,578.75)	1,513,558.67	-0.17%	-13.76%
Rowan	355,656.97	3,015,844.41	11.79%	-1.80%
Russell	473,512.11	1,446,057.89	32.75%	19.16%
Scott	1,659,223.54	32,713,493.88	5.07%	-8.52%
Shelby	898,543.69	9,005,336.29	9.98%	-3.61%
Simpson	562,428.49	3,569,535.13	15.76%	2.17%
Spencer	161,632.06	2,792,853.60	5.79%	-7.80%

Kentucky Jail Costs
 Percentage of General Fund Budget
 To Meet Jail Expenditures
 Alphabetical
 Fiscal Year Ending June 30, 2005
 (Continued)

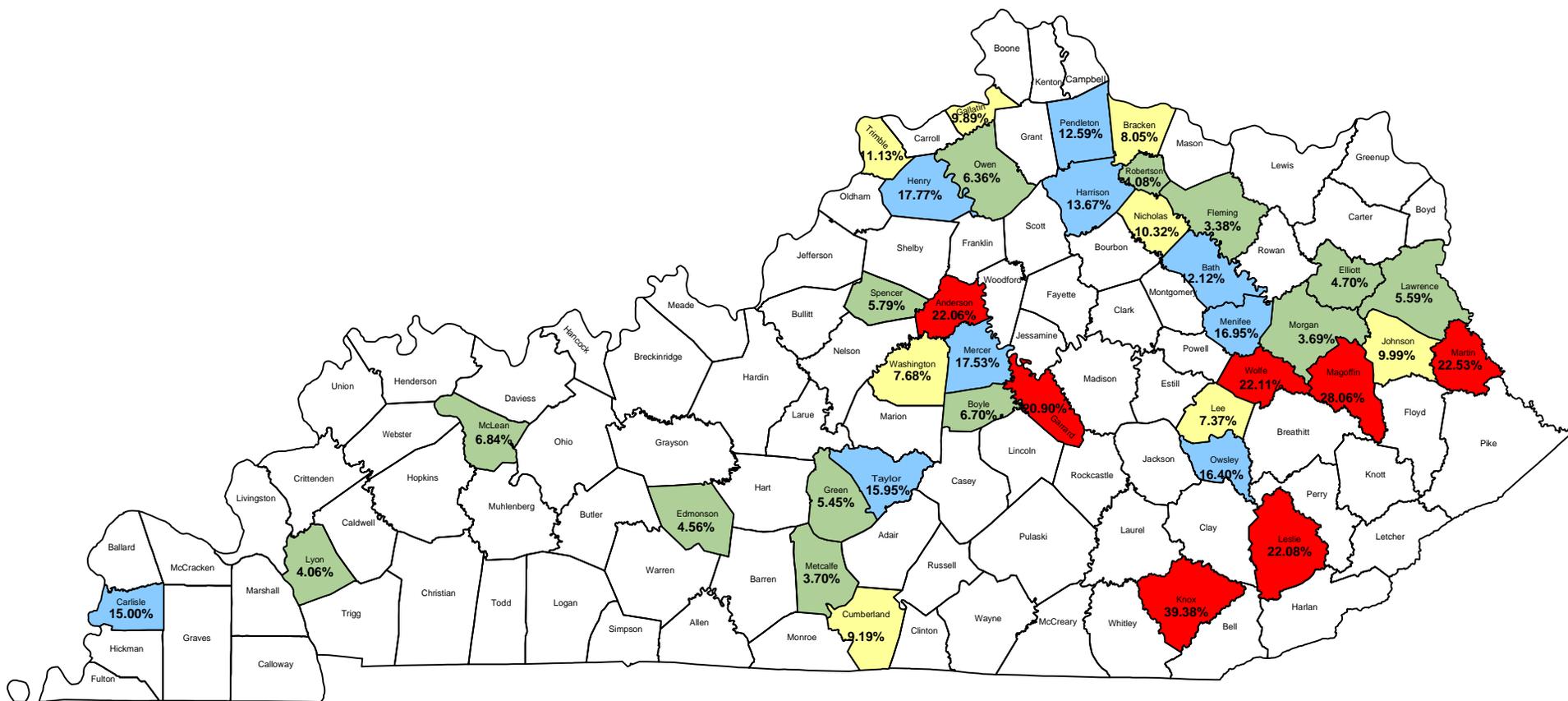
County	Funding From County Governments To Meet Jail Expenditures or (Gain on Operations)	General Fund Budget	Percentage Of General Fund Budget To Meet Jail Expenditures	Difference Between Average Percentage (13.59%) And Actual Percentage
Taylor	\$ 698,320.01	\$ 4,377,487.05	15.95%	2.36%
Todd	457,234.33	1,101,133.48	41.52%	27.93%
Trigg	199,718.29	1,957,774.47	10.20%	-3.39%
Trimble	207,238.69	1,862,357.39	11.13%	-2.46%
Union	750,566.63	2,321,894.00	32.33%	18.74%
Warren	996,129.48	14,501,030.00	6.87%	-6.72%
Washington	188,412.07	2,453,885.03	7.68%	-5.91%
Wayne	516,589.00	4,162,469.00	12.41%	-1.18%
Webster	270,446.61	9,953,545.00	2.72%	-10.87%
Whitley	989,361.04	4,469,808.00	22.13%	8.54%
Wolfe	159,547.42	721,460.97	22.11%	8.52%
Woodford	906,849.74	9,613,290.12	9.43%	-4.16%
Totals	<u>\$ 118,869,450.29</u>	<u>\$ 1,269,252,622.05</u>		
Average	<u>\$ 990,578.75</u>	<u>\$ 10,577,105.18</u>	<u>13.59%</u>	
Median	<u>\$ 25,555.84</u>	<u>\$ 986,158.58</u>	<u>2.59%</u>	

Marshall, Marion, and Lincoln counties did not have any transfers in from any other county funds to support the Detention Center. Prior year carry forward from the Jail Fund was used to meet current year jail expenditures.

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Kentucky Jail Costs
 Percentage of General Fund Budget
 To Meet Jail Expenditures - Counties With Closed Jails

Fiscal Year Ending June 30, 2005



Kentucky Jail Costs
 Percentage of General Fund Budget
 To Meet Jail Expenditures - Counties With Closed Jails
 Ranking High to Low

Fiscal Year Ending June 30, 2005

County	Funding From County Governments To Meet Jail Expenditures or (Gain on Operations)	General Fund Budget	Percentage Of General Fund Budget To Meet Jail Expenditures	Difference Between Average Percentage (11.93%) And Actual Percentage
Magoffin	356,468.43	1,270,493.00	28.06%	16.13%
Martin	370,807.59	1,645,640.54	22.53%	10.60%
Wolfe	159,547.42	721,460.97	22.11%	10.18%
Leslie	343,376.44	1,555,343.14	22.08%	10.15%
Knott	492,649.42	2,232,706.38	22.07%	10.14%
Anderson	521,265.42	2,362,507.00	22.06%	10.13%
Garrard	386,472.08	1,848,927.83	20.90%	8.97%
Henry	396,694.75	2,232,097.28	17.77%	5.84%
Mercer	582,814.24	3,324,782.00	17.53%	5.60%
Menifee	145,704.43	859,495.25	16.95%	5.02%
Owsley	152,272.64	928,649.13	16.40%	4.47%
Taylor	698,320.01	4,377,487.05	15.95%	4.02%
Carlisle	73,264.33	488,396.22	15.00%	3.07%
Harrison	418,294.66	3,059,482.00	13.67%	1.74%
Pendleton	351,049.08	2,789,193.84	12.59%	0.66%
Bath	226,403.98	1,868,406.23	12.12%	0.19%
Trimble	207,238.69	1,862,357.39	11.13%	-0.80%
Nicholas	80,671.60	781,828.39	10.32%	-1.61%
Johnson	437,165.75	4,375,153.29	9.99%	-1.94%
Gallatin	129,750.64	1,311,611.25	9.89%	-2.04%
Cumberland	105,578.41	1,149,421.65	9.19%	-2.74%
Bracken	109,785.44	1,363,588.00	8.05%	-3.88%
Washington	188,412.07	2,453,885.03	7.68%	-4.25%
Lee	164,042.12	2,224,916.00	7.37%	-4.56%
McLean	139,988.25	2,047,269.64	6.84%	-5.09%

Kentucky Jail Costs
 Percentage of General Fund Budget
 To Meet Jail Expenditures - Counties With Closed Jails
 Ranking High to Low
 Fiscal Year Ending June 30, 2005
 (Continued)

<u>County</u>	<u>Funding From County Governments To Meet Jail Expenditures or (Gain on Operations)</u>	<u>General Fund Budget</u>	<u>Percentage Of General Fund Budget To Meet Jail Expenditures</u>	<u>Difference Between Average Percentage (11.93%) And Actual Percentage</u>
Owen	\$ 172,505.22	\$ 2,711,222.96	6.36%	-5.57%
Spencer	161,632.06	2,792,853.60	5.79%	-6.14%
Lawrence	329,518.04	5,896,808.00	5.59%	-6.34%
Green	124,692.25	2,287,426.00	5.45%	-6.48%
Elliott	75,163.12	1,599,028.18	4.70%	-7.23%
Edmonson	144,836.50	3,177,192.21	4.56%	-7.37%
Robertson	22,554.49	552,329.00	4.08%	-7.85%
Lyon	87,303.52	2,148,650.74	4.06%	-7.87%
Metcalf	127,173.23	3,436,468.21	3.70%	-8.23%
Morgan	245,880.74	6,671,302.96	3.69%	-8.24%
Fleming	143,384.67	4,245,053.40	3.38%	-8.55%
Totals	<u>\$ 8,872,681.73</u>	<u>\$ 84,653,433.76</u>		
Average	<u>\$ 246,463.38</u>	<u>\$ 2,351,484.27</u>	<u>11.93%</u>	
Median	<u>\$ 168,273.67</u>	<u>\$ 2,186,783.37</u>	<u>10.16%</u>	

Kentucky Jail Costs
Per Capita Contribution Per County Population
Ranking High To Low
Fiscal Year Ending June 30, 2005

County	Funding From Fiscal Court To Meet Jail Expenditures or (Gain on Operations)	Population Per County	Per Capita Contribution Per County Population
Bourbon	\$ 1,848,666.87	19,623	\$ 94.21
Lexington Fayette Urban County Government	21,094,029.00	266,358	79.19
Logan	1,310,085.31	27,048	48.44
Mason	817,215.71	16,937	48.25
Ballard	396,666.59	8,295	47.82
Union	750,566.63	15,708	47.78
Campbell	4,120,924.11	87,256	47.23
Louisville Metropolitan	31,518,993.02	700,030	45.03
McCracken	2,881,332.92	64,700	44.53
Scott	1,659,223.54	38,029	43.63
Muhlenberg	1,253,922.99	31,752	39.49
Todd	457,234.33	11,863	38.54
Woodford	906,849.74	23,961	37.85
Knox	1,156,013.87	31,912	36.23
Powell	468,218.38	13,615	34.39
Hopkins	1,599,336.56	46,818	34.16
Livingston	328,417.68	9,762	33.64
Simpson	562,428.49	16,891	33.30
Perry	964,126.32	29,762	32.39
Owsley	152,272.64	4,749	32.06
Floyd	1,327,104.68	42,379	31.32
Kenton	4,655,231.00	152,890	30.45
Martin	370,807.59	12,328	30.08
Taylor	698,320.01	23,479	29.74
Franklin	1,409,383.58	48,142	29.28
Crittenden	261,117.89	8,999	29.02
Lewis	396,680.60	13,820	28.70
Leslie	343,376.44	12,043	28.51
Russell	473,512.11	16,838	28.12
Knott	492,649.42	17,852	27.60
Breathitt	433,741.21	15,937	27.22

Kentucky Jail Costs
 Per Capita Contribution Per County Population
 Ranking High To Low
 Fiscal Year Ending June 30, 2005
 (Continued)

County	Funding From Fiscal Court To Meet Jail Expenditures or (Gain on Operations)	Population Per County	Per Capita Contribution Per County Population
Mercer	\$ 582,814.24	21,493	\$ 27.12
Magoffin	356,468.43	13,456	26.49
Estill	400,312.78	15,164	26.40
Whitley	989,361.04	37,566	26.34
Boyd	1,296,850.17	49,743	26.07
Anderson	521,265.42	20,099	25.93
Nelson	1,044,600.54	40,496	25.80
Bullitt	1,701,410.80	66,645	25.53
Jackson	347,667.57	13,622	25.52
Wayne	516,589.00	20,400	25.32
Henry	396,694.75	15,771	25.15
Boyle/Mercer	675,984.40	28,241	23.94
Boone	2,513,294.13	101,354	24.80
Hancock	206,730.12	8,459	24.44
Shelby	898,543.69	37,219	24.14
Garrard	386,472.08	16,163	23.91
Grant	573,654.86	24,317	23.59
Harlan	747,983.08	31,927	23.43
Pendleton	351,049.08	15,134	23.20
Harrison	418,294.66	18,256	22.91
Trimble	207,238.69	9,047	22.91
Wolfe	159,547.42	7,045	22.65
McCreary	370,074.45	17,055	21.70
Menifee	145,704.43	6,766	21.53
Graves	789,010.14	37,401	21.10
Lee	164,042.12	7,786	21.07
Jessamine	877,432.68	42,313	20.74
LaRue	279,559.84	13,485	20.73
Clark	708,339.84	34,377	20.61
Lawrence	329,518.04	16,048	20.53

Kentucky Jail Costs
 Per Capita Contribution Per County Population
 Ranking High To Low
 Fiscal Year Ending June 30, 2005
 (Continued)

County	Funding From Fiscal Court To Meet Jail Expenditures or (Gain on Operations)	Population Per County	Per Capita Contribution Per County Population
Greenup	\$ 759,589.90	37,274	\$ 20.38
Clay	493,833.33	24,254	20.36
Bath	226,403.98	11,538	19.62
Hardin	1,845,673.89	96,066	19.21
Webster	270,446.61	14,130	19.14
Laurel	1,064,265.76	55,993	19.01
Monroe	220,551.50	11,660	18.92
Pike	1,253,831.00	67,080	18.69
Johnson	437,165.75	23,856	18.33
Hickman	94,426.92	5,172	18.26
Hart	326,898.08	18,237	17.92
Caldwell	228,997.17	12,879	17.78
Bell	509,742.90	29,672	17.18
Morgan	245,880.74	14,360	17.12
Washington	188,412.07	11,266	16.72
Gallatin	129,750.64	7,979	16.26
Montgomery	383,382.99	23,629	16.23
Rowan	355,656.97	22,176	16.04
Pulaski	929,377.29	58,727	15.83
Letcher	381,653.92	24,667	15.47
Butler	204,067.59	13,364	15.27
Owen	172,505.22	11,300	15.27
Trigg	199,718.29	13,249	15.07
Cumberland	105,578.41	7,168	14.73
McLean	139,988.25	9,982	14.02
Clinton	132,729.38	9,558	13.89
Carlisle	73,264.33	5,310	13.80
Bracken	109,785.44	8,707	12.61
Metcalfe	127,173.23	10,165	12.51
Edmonson	144,836.50	11,921	12.15

Kentucky Jail Costs
 Per Capita Contribution Per County Population
 Ranking High To Low
 Fiscal Year Ending June 30, 2005
 (Continued)

County	Funding From Fiscal Court To Meet Jail Expenditures or (Gain on Operations)	Population Per County	Per Capita Contribution Per County Population
Ohio	\$ 283,647.25	23,565	\$ 12.04
Oldham	613,282.99	52,100	11.77
Nicholas	80,671.60	7,076	11.40
Carter	312,092.22	27,459	11.37
Elliott	75,163.12	6,835	11.00
Spencer	161,632.06	14,822	10.90
Green	124,692.25	11,667	10.69
Lyon	87,303.52	8,205	10.64
Warren	996,129.48	97,168	10.25
Fleming	143,384.67	14,480	9.90
Meade	278,408.86	28,300	9.84
Robertson	22,554.49	2,308	9.77
Henderson	420,800.95	45,426	9.26
Calloway	279,969.28	34,789	8.05
Barren	250,500.00	39,473	6.35
Breckinridge	60,659.34	19,168	3.16
Madison	220,478.92	76,208	2.89
Marshall	78,645.85	30,813	2.55
Marion	35,152.53	18,728	1.88
Adair	25,555.84	17,575	1.45
Lincoln	7,922.89	24,821	0.32
Rockcastle	(2,578.75)	16,782	(0.15)
Allen	(32,775.91)	18,541	(1.77)
Casey	(41,815.02)	16,059	(2.60)
Daviess	(292,962.50)	92,587	(3.16)
Grayson	(118,617.60)	25,004	(4.74)

Kentucky Jail Costs
 Per Capita Contribution Per County Population
 Ranking High To Low
 Fiscal Year Ending June 30, 2005
 (Continued)

County	Funding From Fiscal Court To Meet Jail Expenditures or (Gain on Operations)	Population Per County	Per Capita Contribution Per County Population
Christian	\$ (403,590.14)	70,649	\$ (5.71)
Carroll	(319,143.72)	10,344	(30.85)
Fulton	(298,259.95)	7,357	(40.54)
Totals	\$ 118,869,450.29	4,146,272	\$ 2,505.55
Average	\$ 990,578.75	34,552.27	\$ 20.88
Median	\$ 363,271.44	18,246.50	\$ 20.57

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Kentucky Jail Costs
Per Capita Contribution Per County Population
Alphabetical

Fiscal Year Ending June 30, 2005

County	Funding From Fiscal Court To Meet Jail Expenditures or (Gain on Operations)	Population Per County	Per Capita Contribution Per County Population
Adair	\$ 25,555.84	17,575	\$ 1.45
Allen	(32,775.91)	18,541	(1.77)
Anderson	521,265.42	20,099	25.93
Ballard	396,666.59	8,295	47.82
Barren	250,500.00	39,473	6.35
Bath	226,403.98	11,538	19.62
Bell	509,742.90	29,672	17.18
Boone	2,513,294.13	101,354	24.80
Bourbon	1,848,666.87	19,623	94.21
Boyd	1,296,850.17	49,743	26.07
Boyle/Mercer	675,984.40	28,241	23.94
Bracken	109,785.44	8,707	12.61
Breathitt	433,741.21	15,937	27.22
Breckinridge	60,659.34	19,168	3.16
Bullitt	1,701,410.80	66,645	25.53
Butler	204,067.59	13,364	15.27
Caldwell	228,997.17	12,879	17.78
Calloway	279,969.28	34,789	8.05
Campbell	4,120,924.11	87,256	47.23
Carlisle	73,264.33	5,310	13.80
Carroll	(319,143.72)	10,344	(30.85)
Carter	312,092.22	27,459	11.37
Casey	(41,815.02)	16,059	(2.60)
Christian	(403,590.14)	70,649	(5.71)
Clark	708,339.84	34,377	20.61
Clay	493,833.33	24,254	20.36
Clinton	132,729.38	9,558	13.89
Crittenden	261,117.89	8,999	29.02
Cumberland	105,578.41	7,168	14.73
Daviess	(292,962.50)	92,587	(3.16)
Edmonson	144,836.50	11,921	12.15

Kentucky Jail Costs
 Per Capita Contribution Per County Population
 Alphabetical
 Fiscal Year Ending June 30, 2005
 (Continued)

County	Funding From Fiscal Court To Meet Jail Expenditures or (Gain on Operations)	Population Per County	Per Capita Contribution Per County Population
Elliott	\$ 75,163.12	6,835	\$ 11.00
Estill	400,312.78	15,164	26.40
Fleming	143,384.67	14,480	9.90
Floyd	1,327,104.68	42,379	31.32
Franklin	1,409,383.58	48,142	29.28
Fulton	(298,259.95)	7,357	(40.54)
Gallatin	129,750.64	7,979	16.26
Garrard	386,472.08	16,163	23.91
Grant	573,654.86	24,317	23.59
Graves	789,010.14	37,401	21.10
Grayson	(118,617.60)	25,004	(4.74)
Green	124,692.25	11,667	10.69
Greenup	759,589.90	37,274	20.38
Hancock	206,730.12	8,459	24.44
Hardin	1,845,673.89	96,066	19.21
Harlan	747,983.08	31,927	23.43
Harrison	418,294.66	18,256	22.91
Hart	326,898.08	18,237	17.92
Henderson	420,800.95	45,426	9.26
Henry	396,694.75	15,771	25.15
Hickman	94,426.92	5,172	18.26
Hopkins	1,599,336.56	46,818	34.16
Jackson	347,667.57	13,622	25.52
Jessamine	877,432.68	42,313	20.74
Johnson	437,165.75	23,856	18.33
Kenton	4,655,231.00	152,890	30.45
Knott	492,649.42	17,852	27.60
Knox	1,156,013.87	31,912	36.23
LaRue	279,559.84	13,485	20.73
Laurel	1,064,265.76	55,993	19.01

Kentucky Jail Costs
 Per Capita Contribution Per County Population
 Alphabetical
 Fiscal Year Ending June 30, 2005
 (Continued)

County	Funding From Fiscal Court To Meet Jail Expenditures or (Gain on Operations)	Population Per County	Per Capita Contribution Per County Population
Lawrence	\$ 329,518.04	16,048	\$ 20.53
Lee	164,042.12	7,786	21.07
Leslie	343,376.44	12,043	28.51
Letcher	381,653.92	24,667	15.47
Lewis	396,680.60	13,820	28.70
Lexington Fayette Urban County			
Government	21,094,029.00	266,358	79.19
Lincoln	7,922.89	24,821	0.32
Livingston	328,417.68	9,762	33.64
Logan	1,310,085.31	27,048	48.44
Louisville Metropolitan	31,518,993.02	700,030	45.03
Lyon	87,303.52	8,205	10.64
Madison	220,478.92	76,208	2.89
Magoffin	356,468.43	13,456	26.49
Marion	35,152.53	18,728	1.88
Marshall	78,645.85	30,813	2.55
Martin	370,807.59	12,328	30.08
Mason	817,215.71	16,937	48.25
McCracken	2,881,332.92	64,700	44.53
McCreary	370,074.45	17,055	21.70
McLean	139,988.25	9,982	14.02
Meade	278,408.86	28,300	9.84
Menifee	145,704.43	6,766	21.53
Mercer	582,814.24	21,493	27.12
Metcalfe	127,173.23	10,165	12.51
Monroe	220,551.50	11,660	18.92
Montgomery	383,382.99	23,629	16.23
Morgan	245,880.74	14,360	17.12
Muhlenberg	1,253,922.99	31,752	39.49
Nelson	1,044,600.54	40,496	25.80

Kentucky Jail Costs
 Per Capita Contribution Per County Population
 Alphabetical
 Fiscal Year Ending June 30, 2005
 (Continued)

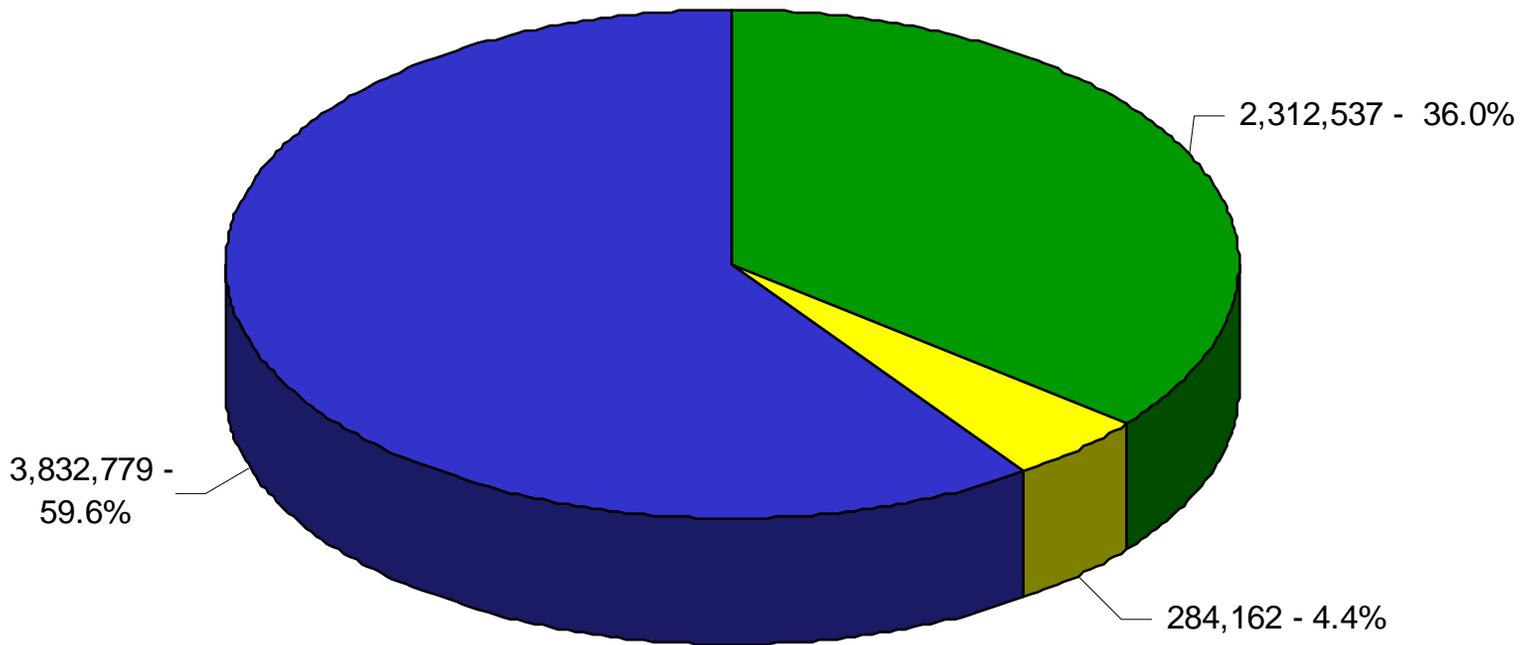
County	Funding From Fiscal Court To Meet Jail Expenditures or (Gain on Operations)	Population Per County	Per Capita Contribution Per County Population
Nicholas	\$ 80,671.60	7,076	\$ 11.40
Ohio	283,647.25	23,565	12.04
Oldham	613,282.99	52,100	11.77
Owen	172,505.22	11,300	15.27
Owsley	152,272.64	4,749	32.06
Pendleton	351,049.08	15,134	23.20
Perry	964,126.32	29,762	32.39
Pike	1,253,831.00	67,080	18.69
Powell	468,218.38	13,615	34.39
Pulaski	929,377.29	58,727	15.83
Robertson	22,554.49	2,308	9.77
Rockcastle	(2,578.75)	16,782	(0.15)
Rowan	355,656.97	22,176	16.04
Russell	473,512.11	16,838	28.12
Scott	1,659,223.54	38,029	43.63
Shelby	898,543.69	37,219	24.14
Simpson	562,428.49	16,891	33.30
Spencer	161,632.06	14,822	10.90
Taylor	698,320.01	23,479	29.74
Todd	457,234.33	11,863	38.54
Trigg	199,718.29	13,249	15.07
Trimble	207,238.69	9,047	22.91
Union	750,566.63	15,708	47.78
Warren	996,129.48	97,168	10.25
Washington	188,412.07	11,266	16.72
Wayne	516,589.00	20,400	25.32
Webster	270,446.61	14,130	19.14

Kentucky Jail Costs
 Per Capita Contribution Per County Population
 Alphabetical
 Fiscal Year Ending June 30, 2005
 (Continued)

County	Funding From Fiscal Court To Meet Jail Expenditures or (Gain on Operations)	Population Per County	Per Capita Contribution Per County Population
Whitley	\$ 989,361.04	37,566	\$ 26.34
Wolfe	159,547.42	7,045	22.65
Woodford	906,849.74	23,961	37.85
Totals	\$ 118,869,450.29	4,146,272	\$ 2,505.55
Average	\$ 990,578.75	34,552.27	\$ 20.88
Median	\$ 363,271.44	18,246.50	\$ 20.57

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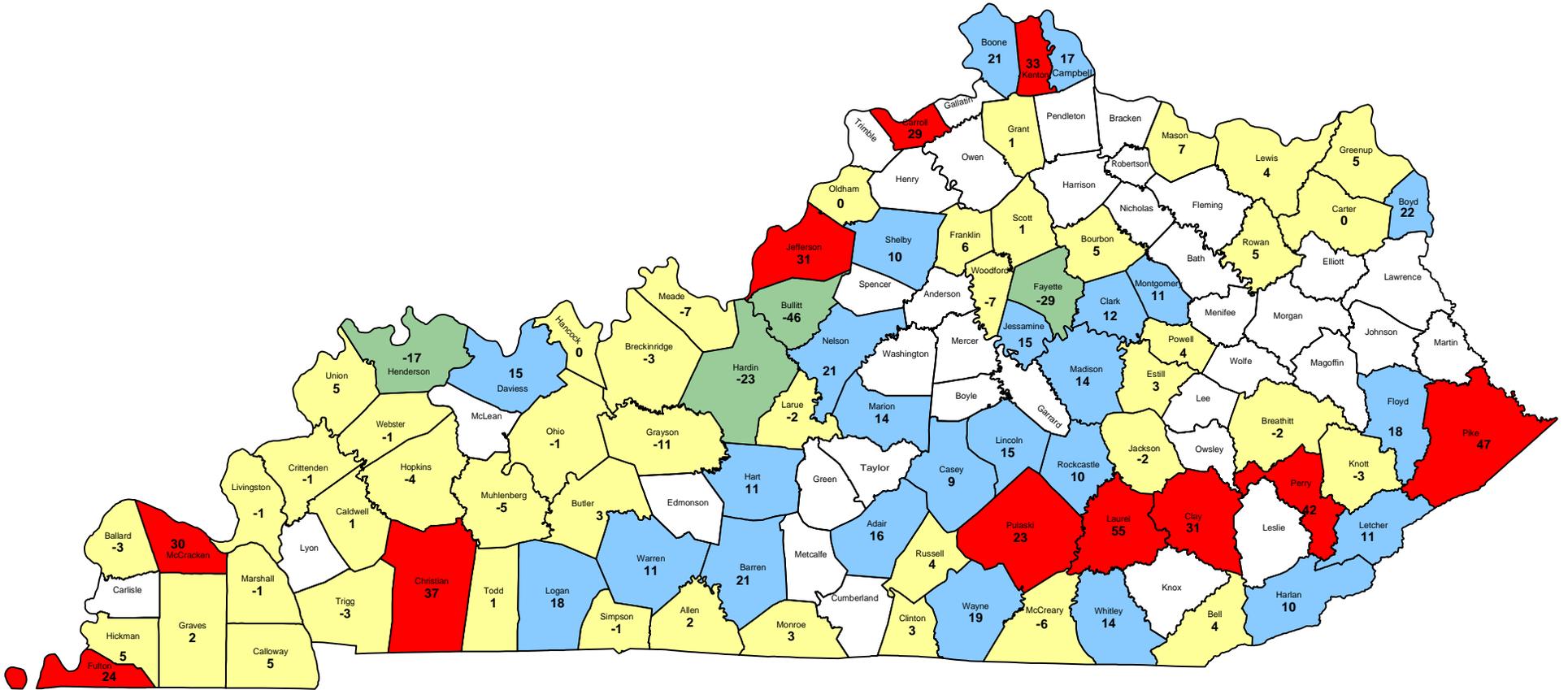
Inmate Days Held by County and Regional Detention Centers Fiscal Year Ended June 30, 2005



■ State Inmate Days ■ Federal Inmate Days ■ County Inmate Days

Kentucky Detention Centers
 Number of Inmate Days Over Populated/(Under Populated)
 In Thousands

Fiscal Year Ending June 30, 2005



Range	%	Count
-46 – -16	4.82	4
-11 – 8	53.01	44
9 – 23	28.92	24
23 – 55	13.25	11

Big Sandy Regional Detention Center	N/A
Boyle/Mercer Detention Center – Joint Venture	N/A
Three Forks Regional Detention Center	N/A

Average 8

Kentucky Detention Centers
 Inmate Population - Over Populated (Under Populated)
 Ranking High To Low

Fiscal Year Ending June 30, 2005

Detention Center	DOC Bed Rating	DOC Multiplied By 365 Days	Total Inmate Days Per Survey	Number of Inmates Days Over Populated (Under Populated) During Fiscal Year
Laurel	264	96,360	151,031	54,671
Pike	142	51,830	98,370	46,540
Perry	135	49,275	91,250	41,975
Big Sandy	121	44,165	85,795	41,630
Christian	600	219,000	255,521	36,521
Kenton	359	131,035	163,663	32,628
Louisville Metropolitan	1,919	700,435	731,777	31,342
Clay	194	70,810	101,470	30,660
McCracken	342	124,830	154,395	29,565
Carroll	78	28,470	57,894	29,424
Fulton	193	70,445	94,473	24,028
Boyle/Mercer	174	63,510	87,412	23,902
Pulaski	164	59,860	82,653	22,793
Boyd	89	32,485	54,750	22,265
Boone	176	64,240	85,147	20,907
Barren	119	43,435	64,203	20,768
Nelson	84	30,660	51,376	20,716
Wayne	123	44,895	63,762	18,867
Floyd	102	37,230	55,699	18,469
Logan	123	44,895	63,254	18,359
Campbell	135	49,275	66,607	17,332
Adair	51	18,615	34,394	15,779
Daviess	589	214,985	229,844	14,859
Lincoln	72	26,280	40,990	14,710
Jessamine	112	40,880	55,587	14,707
Madison	191	69,715	83,950	14,235
Whitley	148	54,020	68,248	14,228
Marion	240	87,600	101,202	13,602
Three Forks Regional Jail	142	51,830	64,843	13,013
Clark	154	56,210	67,863	11,653

Kentucky Detention Centers
 Inmate Population - Over Populated (Under Populated)
 Ranking High To Low
 Fiscal Year Ending June 30, 2005
 (Continued)

Detention Center	DOC Bed Rating	DOC Bed Multiplied By 365 Days	Total Inmate Days Per Survey	Number of Inmates Days Over Populated (Under Populated) During Fiscal Year
Letcher	54	19,710	31,025	11,315
Montgomery	119	43,435	54,750	11,315
Warren	562	205,130	216,019	10,889
Hart	131	47,815	58,522	10,707
Rockcastle	69	25,185	35,430	10,245
Harlan	64	23,360	33,580	10,220
Shelby	118	43,070	53,290	10,220
Casey	154	56,210	65,308	9,098
Mason	109	39,785	46,960	7,175
Franklin	284	103,660	109,500	5,840
Union	35	12,775	18,250	5,475
Greenup	96	35,040	40,330	5,290
Calloway	149	54,385	59,567	5,182
Bourbon	72	26,280	31,025	4,745
Rowan	112	40,880	45,625	4,745
Hickman	75	27,375	32,118	4,743
Bell	55	20,075	24,276	4,201
Lewis	54	19,710	23,725	4,015
Powell	19	6,935	10,950	4,015
Russell	18	6,570	10,220	3,650
Butler	37	13,505	16,425	2,920
Clinton	18	6,570	9,490	2,920
Monroe	18	6,570	9,490	2,920
Estill	15	5,475	8,030	2,555
Allen	64	23,360	25,756	2,396
Graves	120	43,800	45,625	1,825
Grant	300	109,500	110,900	1,400
Caldwell	32	11,680	12,737	1,057
Todd	16	5,840	6,570	730
Scott	76	27,740	28,272	532
Hancock	10	3,650	3,650	

Kentucky Detention Centers
 Inmate Population - Over Populated (Under Populated)
 Ranking High To Low
 Fiscal Year Ending June 30, 2005
 (Continued)

Detention Center	DOC Bed Rating	DOC Bed Rating Multiplied By 365 Days	Total Inmate Days Per Survey	Number of Inmates Days Over Populated (Under Populated) During Fiscal Year
Oldham	80	29,200	29,124	(76)
Carter	139	50,735	50,559	(176)
Marshall	149	54,385	53,716	(669)
Webster	100	36,500	35,772	(728)
Crittenden	20	7,300	6,435	(865)
Livingston	15	5,475	4,380	(1,095)
Ohio	52	18,980	17,520	(1,460)
Simpson	174	63,510	62,050	(1,460)
Jackson	35	12,775	10,950	(1,825)
Larue	120	43,800	41,975	(1,825)
Breathitt	17	6,205	4,125	(2,080)
Knott	15	5,475	2,555	(2,920)
Trigg	20	7,300	4,380	(2,920)
Breckinridge	190	69,350	66,150	(3,200)
Ballard	76	27,740	24,495	(3,245)
Hopkins	390	142,350	138,100	(4,250)
Muhlenberg	239	87,235	82,125	(5,110)
McCreary	51	18,615	12,426	(6,189)
Meade	156	56,940	49,941	(6,999)
Woodford	95	34,675	27,464	(7,211)
Grayson	589	214,985	204,385	(10,600)
Henderson	465	169,725	152,261	(17,464)

Kentucky Detention Centers
 Inmate Population - Over Populated (Under Populated)
 Ranking High To Low
 Fiscal Year Ending June 30, 2005
 (Continued)

Detention Center	DOC Bed Rating	DOC Bed Rating Multiplied By 365 Days	Total Inmate Days Per Survey	Number of Inmates Days Over Populated (Under Populated) During Fiscal Year
Hardin	506	184,690	161,193	(23,497)
Lexington Fayette Urban County Government	1,280	467,200	438,000	(29,200)
Bullitt	304	110,960	64,924	(46,036)
Totals	15,667	5,718,455	6,429,843	711,388
Average	182	66,494	74,766	8,369
Median	119	43,435	54,233	5,182

Kentucky Detention Centers
Jail Capacity

Fiscal Year Ending June 30, 2005

Detention Center	DOC Bed Rating	Computed Average Number Of Inmates In Facility Each Day	Over Populated Based On Average Number Of Inmates In Facility Each Day	(Under Populated) Based On Average Number Of Inmates In Facility Each Day
Adair	51	94	43	
Allen	64	71	7	
Ballard	76	67		(9)
Barren	119	176	57	
Bell	55	67	12	
Big Sandy	121	235	114	
Boone	176	233	57	
Bourbon	72	85	13	
Boyd	89	150	61	
Boyle/Mercer	174	239	65	
Breathitt	17	11		(6)
Breckinridge	190	181		(9)
Bullitt	304	178		(126)
Butler	37	45	8	
Caldwell	32	35	3	
Calloway	149	163	14	
Campbell	135	182	47	
Carroll	78	159	81	
Carter	139	139		
Casey	154	179	25	
Christian	600	700	100	
Clark	154	186	32	
Clay	194	278	84	
Clinton	18	26	8	
Crittenden	20	18		(2)
Daviess	589	630	41	
Estill	15	22	7	
Floyd	102	153	51	
Franklin	284	300	16	
Fulton	193	259	66	
Grant	300	304	4	

Kentucky Detention Centers
 Jail Capacity
 Fiscal Year Ending June 30, 2005
 (Continued)

Detention Center	Bed Rating By DOC	Computed Average Number Of Inmates In Facility Each Day	Over Populated Based On Average Number Of Inmates In Facility Each Day	(Under Populated) Based On Average Number Of Inmates In Facility Each Day
Graves	120	125	5	
Grayson	589	560		(29)
Greenup	96	110	14	
Hancock	10	9		(1)
Hardin	506	442		(64)
Harlan	64	92	28	
Hart	131	160	29	
Henderson	465	417		(48)
Hickman	75	88	13	
Hopkins	390	378		(12)
Jackson	35	30		(5)
Jessamine	112	152	40	
Kenton	359	448	89	
Knott	15	7		(8)
LaRue	120	115		(5)
Laurel	264	414	150	
Letcher	54	85	31	
Lewis	54	65	11	
Lexington Fayette Urban County Government	1,280	1,200		(80)
Lincoln	72	112	40	
Livingston	15	12		(3)
Logan	123	173	50	
Louisville Metropolitan	1,919	2,005	86	
Madison	191	230	39	
Marion	240	277	37	
Marshall	149	147		(2)
Mason	109	129	20	

Kentucky Detention Centers
 Jail Capacity
 Fiscal Year Ending June 30, 2005
 (Continued)

Detention Center	Bed Rating By DOC	Computed Average Number Of Inmates In Facility Each Day	Over Populated Based On Average Number Of Inmates In Facility Each Day	(Under Populated) Based On Average Number Of Inmates In Facility Each Day
McCracken	342	423	81	
McCreary	51	34		(17)
Meade	156	137		(19)
Monroe	18	26	8	
Montgomery	119	150	31	
Muhlenberg	239	225		(14)
Nelson	84	141	57	
Ohio	52	48		(4)
Oldham	80	80		
Perry	135	250	115	
Pike	142	270	128	
Powell	19	30	11	
Pulaski	164	226	62	
Rockcastle	69	97	28	
Rowan	112	125	13	
Russell	18	28	10	
Scott	76	77	1	
Shelby	118	146	28	
Simpson	174	170		(4)
Three Forks Regional	142	178	36	
Todd	16	18	2	
Trigg	20	12		(8)
Union	35	50	15	
Warren	562	592	30	
Wayne	123	175	52	

Kentucky Detention Centers
 Jail Capacity
 Fiscal Year Ending June 30, 2005
 (Continued)

Detention Center	Bed Rating By DOC	Computed Average Number Of Inmates In Facility Each Day	Over Populated Based On Average Number Of Inmates In Facility Each Day	(Under Populated) Based On Average Number Of Inmates In Facility Each Day
Webster	100	98		(2)
Whitley	148	187	39	
Woodford	95	75		(20)
Totals	<u>15,667</u>	<u>17,615</u>	<u>2,445</u>	<u>(497)</u>
Average	<u>182</u>	<u>205</u>	<u>41</u>	<u>(21)</u>
Median	<u>119</u>	<u>149</u>	<u>32</u>	<u>(9)</u>

Kentucky Detention Centers
Types of Inmates

Fiscal Year Ending June 30, 2005

Detention Center	Total Inmate Days	State Inmate Days	Federal Inmate Days	Housing Other Counties - Inmate Days	County Inmate Days
Adair	34,394	9,844		14,716	9,834
Allen	25,756	17,534		1,097	7,125
Ballard	24,495	11,593		1,980	10,922
Barren	64,203	27,468	12	6,269	30,454
Bell	24,276	1,154			23,122
Big Sandy	85,795	23,803	23	6,743	55,226
Boone	85,147	32,044		141	52,962
Bourbon	31,025	2,920		4,380	23,725
Boyd	54,750	10,375		127	44,248
Boyle/Mercer	87,412	37,088	4	1,250	49,070
Breathitt	4,125				4,125
Breckinridge	66,150	49,275		6,750	10,125
Bullitt	64,924	25,446		3,650	35,828
Butler	16,425	8,845		136	7,444
Caldwell	12,737			4,664	8,073
Calloway	59,567	35,008		7,229	17,330
Campbell	66,607	26,135	8		40,464
Carroll	57,894	21,003		22,347	14,544
Carter	50,559	8,315	25,212	2,067	14,965
Casey	65,308	43,008		13,110	9,190
Christian	255,521	112,099	6,326	15,701	121,395
Clark	67,863	18,123	871	2,693	46,176
Clay	101,470	39,329		19,713	42,428
Clinton	9,490				9,490
Crittenden	6,435			960	5,475
Daviess	229,844	113,627	198	24,769	91,250
Estill	8,030				8,030
Floyd	55,699	11,848		202	43,649
Franklin	109,500	43,909	26	22,285	43,280
Fulton	94,473	77,806		2,665	14,002
Grant	110,900	45,625	36,472	7,399	21,404
Graves	45,625	22,550			23,075
Grayson	204,385	82,125	86,125	5,110	31,025
Greenup	40,330	14,600	180		25,550

Kentucky Detention Centers
Types of Inmates
Fiscal Year Ending June 30, 2005
(Continued)

Detention Center	Total Inmate Days	State Inmate Days	Federal Inmate Days	Housing	County Inmate Days
				Other Counties - Inmate Days	
Hancock	3,285				3,285
Hardin	161,193	77,218		9,351	74,624
Harlan	33,580				33,580
Hart	58,522	39,695		71	18,756
Henderson	152,261	48,981	26,340	20,486	56,454
Hickman	32,118	21,444		5,790	4,884
Hopkins	138,100	83,618		1,510	52,972
Jackson	10,950				10,950
Jessamine	55,587	20,567		31	34,989
Kenton	163,663	57,183	142	245	106,093
Knott	2,555				2,555
Larue	41,975	29,200		5,475	7,300
Laurel	151,031	34,246	17,547	13,400	85,838
Letcher	31,025	3,650			27,375
Lewis	23,725	13,140		30	10,555
Lexington Fayette Urban County					
Government	438,000	51,864	32,785	57	353,294
Lincoln	40,990	16,608		13,067	11,315
Livingston	4,380			2	4,378
Logan	63,254	18,432		1,460	43,362
Louisville Metropolitan	731,777	91,557	153		640,067
Madison	83,950	20,075	25		63,850
Marion	101,202	50,995		30,381	19,826
Marshall	53,716	42,199		3,788	7,729
Mason	46,960	15,341		9,578	22,041
McCracken	154,395	44,895		4,745	104,755
McCreary	12,426	3,722			8,704
Meade	49,941	29,626			20,315
Monroe	9,490	1,576			7,914
Montgomery	54,750	12,775		25,550	16,425
Muhlenberg	82,125	54,750		730	26,645

Kentucky Detention Centers
Types of Inmates
Fiscal Year Ending June 30, 2005
(Continued)

Detention Center	Total Inmate Days	State Inmate Days	Federal Inmate Days	Housing	County Inmate Days
				Other Counties - Inmate Days	
Nelson	51,376	4,270			47,106
Ohio	17,520			157	17,363
Oldham	29,124	6,576	8,266	2,324	11,958
Perry	91,250	12,500		5,000	73,750
Pike	98,370	25,699	2,426		70,245
Powell	10,950	1,095			9,855
Pulaski	82,653	47,000	4,250	366	31,037
Rockcastle	35,430	27,667			7,763
Rowan	45,625	15,695		13,140	16,790
Russell	10,220				10,220
Scott	28,272	9,144		858	18,270
Shelby	53,290	16,425		2,550	34,315
Simpson	62,050	49,275			12,775
Three Forks Regional	64,843	32,645			32,198
Todd	6,570	3,285			3,285
Trigg	4,380				4,380
Union	18,250				18,250
Warren	216,019	110,765	35,688	1,751	67,815
Wayne	63,762	40,412	44	469	22,837
Webster	35,772	17,668			18,104
Whitley	68,248	25,550			42,698
Woodford	27,464	11,010	1,039	2,030	13,385
Totals	<u>6,429,478</u>	<u>2,312,537</u>	<u>284,162</u>	<u>372,545</u>	<u>3,460,234</u>
Average	<u>74,761</u>	<u>32,119</u>	<u>11,840</u>	<u>6,536</u>	<u>40,235</u>
Median	<u>54,233</u>	<u>25,498</u>	<u>955</u>	<u>3,650</u>	<u>20,860</u>

The state prisoners for Bell and Webster County were calculated amounts.

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Kentucky Detention Centers
 Placement of State Prisoners and Overpopulation
 Ranking High To Low
 Fiscal Year Ending June 30, 2005

Detention Center	DOC Bed Rating	Average Inmates Per Day (Calculated)	Percent Over - Crowded	Net Capacity After County And Other Inmates	Average State Inmates Per Day	Inmates In Excess Of Capacity (Under Capacity)
Carroll	78	159	203%	(23)	58	81
Big Sandy	121	235	194%	(49)	65	114
Pike	142	270	190%	(57)	70	128
Adair	51	94	185%	(16)	27	43
Perry	135	250	185%	(81)	34	115
Boyd	89	150	169%	(33)	28	61
Nelson	84	141	168%	(45)	12	57
Powell	19	30	158%	(8)	3	11
Letcher	54	85	157%	(21)	10	31
Laurel	264	414	157%	(56)	94	150
Lincoln	72	112	156%	5	46	40
Floyd	102	153	150%	(18)	32	51
Barren	119	176	148%	18	75	57
Monroe	18	26	144%	(4)	4	8
Clay	194	278	143%	24	108	84
Union	35	50	143%	(15)	-	15
Wayne	123	175	142%	59	111	52
Rockcastle	69	97	141%	48	76	28
Logan	123	173	141%	0	50	50
Pulaski	164	226	138%	66	129	62
Boyle/Mercer	174	239	138%	36	102	65
Jessamine	112	152	136%	16	56	40
Campbell	135	182	135%	24	72	47
Fulton	193	259	134%	147	213	66
Boone	176	233	133%	31	88	57
Whitley	148	187	126%	31	70	39
Montgomery	119	150	126%	4	35	31
Three Forks	142	178	125%	54	89	36
Kenton	359	448	125%	67	157	89
Shelby	118	146	124%	17	45	28
McCracken	342	423	124%	42	123	81
Butler	37	45	122%	16	24	8

Kentucky Detention Centers
 Placement of State Prisoners and Overpopulation
 Ranking High To Low
 Fiscal Year Ending June 30, 2005
 (Continued)

Detention Center	DOC Bed Rating	Average Inmates Per Day (Calculated)	Percent Over - Crowded	Net Capacity After County And Other Inmates	Average State Inmates Per Day	Inmates In Excess Of Capacity (Under Capacity)
Hart	131	160	122%	79	109	29
Lewis	54	65	120%	25	36	11
Bell	55	67	121%	(12)	-	12
Clark	154	186	121%	18	50	32
Madison	191	230	120%	16	55	39
Mason	109	129	118%	22	42	20
Hickman	75	88	117%	46	59	13
Bourbon	72	85	118%	(5)	8	13
Christian	600	700	117%	207	307	100
Casey	154	179	116%	93	118	25
Marion	240	277	116%	102	140	37
Todd	16	18	113%	7	9	2
Greenup	96	110	115%	26	40	14
Rowan	112	125	112%	30	43	13
Allen	64	71	110%	41	48	7
Calloway	149	163	110%	82	96	14
Daviess	589	630	107%	271	311	41
Franklin	284	300	106%	104	120	16
Warren	562	592	105%	274	303	30
Graves	120	125	104%	57	62	5
Louisville Metropolitan	1,919	2,005	104%	165	251	86
Scott	76	77	102%	24	25	1
Grant	300	304	101%	121	125	4
Oldham	80	80	100%	18	18	(0)
Carter	139	139	100%	23	23	(0)
Marshall	149	147	99%	117	116	(2)
Simpson	174	170	98%	139	135	(4)
Webster	100	98	98%	2	-	(2)
Hopkins	390	378	97%	241	229	(12)
LaRue	120	115	96%	85	80	(5)

Kentucky Detention Centers
 Placement of State Prisoners and Overpopulation
 Ranking High To Low
 Fiscal Year Ending June 30, 2005
 (Continued)

Detention Center	DOC Bed Rating	Average Inmates Per Day (Calculated)	Percent Over - Crowded	Net Capacity After County And Other Inmates	Average State Inmates Per Day	Inmates In Excess Of Capacity (Under Capacity)
Breckinridge	190	181	95%	144	135	(9)
Grayson	589	560	95%	254	225	(29)
Muhlenberg	239	225	94%	164	150	(14)
Lexington Fayette Urban County Government	1,280	1,200	94%	222	142	(80)
Henderson	465	417	90%	182	134	(48)
Ballard	76	67	88%	41	32	(9)
Meade	156	137	88%	100	81	(19)
Hardin	506	442	87%	276	212	(64)
Woodford	95	75	79%	50	30	(20)
McCreary	51	34	67%	27	10	(17)
Bullitt	304	178	59%	196	70	(126)
Totals	<u>15,336</u>	<u>17,265</u>	<u>8976%</u>	<u>4,355</u>	<u>6,284</u>	<u>1,929</u>
Average	<u>210</u>	<u>237</u>	<u>123%</u>	<u>60</u>	<u>86</u>	<u>26</u>
Median	<u>131</u>	<u>163</u>	<u>120%</u>	<u>31</u>	<u>70</u>	<u>25</u>

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Kentucky Detention Centers
 Inmate Cost Per Day Including Debt Service
 Ranking High To Low

Fiscal Year Ending June 30, 2005

Detention Centers	Inmate Cost Per Day
Knott	\$ 84.44
Livingston	83.27
Bourbon	75.95
Campbell	75.90
Scott	73.07
Breathitt	68.30
Hancock	64.53
Lexington Fayette Urban County Government	60.87
Trigg	58.06
Todd	55.12
Oldham	53.60
Louisville Metropolitan	53.60
Woodford	53.06
Powell	52.33
Crittenden	51.94
Estill	51.56
Shelby	49.32
Boone	49.13
McCreary	45.39
Kenton	43.69
Union	42.15
Bullitt	39.44
Mason	38.17
Hardin	37.80
Caldwell	36.99
Lewis	36.83
Grayson	36.60
Simpson	35.54
Russell	34.92
Ballard	34.92
Floyd	34.77
Franklin	34.69
Bell	34.34
Jackson	34.31
Muhlenberg	34.19

Kentucky Detention Centers
 Inmate Cost Per Day Including Debt Service
 Ranking High To Low
 Fiscal Year Ending June 30, 2005
 (Continued)

Detention Centers	Inmate Cost Per Day
Greenup	\$ 33.48
Carter	33.03
McCracken	32.86
Graves	32.68
Boyd	32.31
Hopkins	32.23
Pulaski	32.07
Grant	31.69
Butler	31.61
Boyle/Mercer	31.00
Logan	30.46
Montgomery	29.85
Ohio	29.51
Jessamine	29.50
Harlan	29.47
Big Sandy Regional	29.20
Hickman	28.96
Whitley	28.84
Henderson	28.64
Monroe	28.40
LaRue	27.39
Webster	27.38
Warren	27.14
Marshall	27.07
Clinton	27.01
Hart	26.65
Pike	26.28
Casey	26.24
Rowan	26.20
Rockcastle	26.19
Calloway	26.15
Breckinridge	25.65
Allen	25.54
Nelson	25.01

Kentucky Detention Centers
 Inmate Cost Per Day Including Debt Service
 Ranking High To Low
 Fiscal Year Ending June 30, 2005
 (Continued)

Detention Centers	Inmate Cost Per Day
Barren	\$ 24.93
Three Forks Regional Jail	24.70
Letcher	24.21
Meade	24.09
Wayne	23.93
Marion	23.71
Clay	23.48
Daviess	23.08
Clark	22.67
Fulton	22.66
Lincoln	22.64
Perry	21.96
Adair	21.81
Carroll	20.76
Christian	19.67
Madison	19.66
Laurel	19.00
 Total	 \$ 3,117.43
 Average Cost Per Day Per Inmate	 \$ 36.25
 Median Cost Per Day Per Inmate	 \$ 31.65

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Kentucky Detention Centers
 Inmate Cost Per Day Including Debt Service
 Alphabetical

Fiscal Year Ending June 30, 2005

Detention Centers	Inmate Cost Per Day
Adair	\$ 21.81
Allen	25.54
Ballard	34.92
Barren	24.93
Bell	34.34
Big Sandy Regional	29.20
Boone	49.13
Bourbon	75.95
Boyd	32.31
Boyle/Mercer	31.00
Breathitt	68.30
Breckinridge	25.65
Bullitt	39.44
Butler	31.61
Caldwell	36.99
Calloway	26.15
Campbell	75.90
Carroll	20.76
Carter	33.03
Casey	26.24
Christian	19.67
Clark	22.67
Clay	23.48
Clinton	27.01
Crittenden	51.94
Daviess	23.08
Estill	51.56
Floyd	34.77
Franklin	34.69
Fulton	22.66
Grant	31.69
Graves	32.68
Grayson	36.60
Greenup	33.48
Hancock	64.53

Kentucky Detention Centers
 Inmate Cost Per Day Including Debt Service
 Alphabetical
 Fiscal Year Ending June 30, 2005
 (Continued)

Detention Centers	Inmate Cost Per Day
Hardin	\$ 37.80
Harlan	29.47
Hart	26.65
Henderson	28.64
Hickman	28.96
Hopkins	32.23
Jackson	34.31
Jessamine	29.50
Kenton	43.69
Knott	84.44
LaRue	27.39
Laurel	19.00
Letcher	24.21
Lewis	36.83
Lexington Fayette Urban County Government	60.87
Lincoln	22.64
Livingston	83.27
Logan	30.46
Louisville Metropolitan	53.60
Madison	19.66
Marion	23.71
Marshall	27.07
Mason	38.17
McCracken	32.86
McCreary	45.39
Meade	24.09
Monroe	28.40
Montgomery	29.85
Muhlenberg	34.19
Nelson	25.01
Ohio	29.51
Oldham	53.60
Perry	21.96

Kentucky Detention Centers
 Inmate Cost Per Day Including Debt Service
 Alphabetical
 Fiscal Year Ending June 30, 2005
 (Continued)

Detention Centers	Inmate Cost Per Day
Pike	\$ 26.28
Powell	52.33
Pulaski	32.07
Rockcastle	26.19
Rowan	26.20
Russell	34.92
Scott	73.07
Shelby	49.32
Simpson	35.54
Three Forks Regional	24.70
Todd	55.12
Trigg	58.06
Union	42.15
Warren	27.14
Wayne	23.93
Webster	27.38
Whitley	28.84
Woodford	53.06
Total	\$ 3,117.43
Average Cost Per Day Per Inmate	\$ 36.25
Median Cost Per Day Per Inmate	\$ 31.65

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Kentucky Detention Centers
 Inmate Cost Per Day Excluding Debt Service
 Ranking High To Low

Fiscal Year Ending June 30, 2005

Detention Centers	Inmate Cost Per Day
Livingston	\$ 83.27
Knott	77.74
Scott	71.14
Hancock	64.53
Breathitt	63.21
Trigg	58.06
Oldham	53.60
Louisville Metropolitan	53.60
Todd	53.43
Lexington Fayette Urban County Government	51.60
Crittenden	50.08
Estill	50.06
Campbell	49.66
Powell	46.30
Woodford	45.70
McCreary	43.40
Kenton	40.26
Bullitt	39.44
Union	37.19
Caldwell	36.99
Shelby	36.29
Russell	34.92
Mason	34.58
Bell	34.34
Jackson	34.31
Boone	33.61
Grayson	33.00
Hardin	32.80
Ballard	32.41
Lewis	32.13
Butler	31.61
Bourbon	31.41
Simpson	30.02
McCracken	29.88
Ohio	29.51

Kentucky Detention Centers
 Inmate Cost Per Day Excluding Debt Service
 Ranking High To Low
 Fiscal Year Ending June 30, 2005
 (Continued)

Detention Centers	Inmate Cost Per Day
Harlan	\$ 29.47
Graves	29.30
Franklin	28.89
Montgomery	28.55
Monroe	28.40
Pulaski	28.14
Jessamine	27.67
Greenup	27.41
Marshall	27.07
Clinton	27.01
Grant	26.42
Floyd	26.40
Boyle/Mercer	26.36
Boyd	25.59
Carter	25.57
Allen	25.54
Webster	25.36
Muhlenberg	25.30
Logan	25.16
Hopkins	25.10
Nelson	25.01
Henderson	24.61
Letcher	24.21
Meade	24.09
Barren	23.74
Rowan	23.51
Hart	23.48
Warren	23.18
Hickman	22.95
Lincoln	22.64
Pike	22.51
Rockcastle	22.51
Whitley	22.36
LaRue	22.23

Kentucky Detention Centers
 Inmate Cost Per Day Excluding Debt Service
 Ranking High To Low
 Fiscal Year Ending June 30, 2005
 (Continued)

Detention Centers	Inmate Cost Per Day
Fulton	\$ 21.53
Big Sandy Regional	21.16
Daviess	21.15
Carroll	20.76
Adair	20.74
Clark	20.42
Calloway	20.10
Marion	19.96
Three Forks Regional Jail	19.82
Madison	19.66
Casey	19.48
Breckinridge	18.95
Wayne	18.39
Laurel	18.34
Clay	17.74
Perry	17.36
Christian	16.69
Total	\$ 2,674.80
Average Cost Per Day Per Inmate	\$ 31.47
Median Cost Per Day Per Inmate	\$ 27.07

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Kentucky Detention Centers
 Inmate Cost Per Day Excluding Debt Service
 Alphabetical

Fiscal Year Ending June 30, 2005

Detention Centers	Inmate Cost Per Day
Adair	\$ 20.74
Allen	25.54
Ballard	32.41
Barren	23.74
Bell	34.34
Big Sandy Regional	21.16
Boone	33.61
Bourbon	31.41
Boyd	25.59
Boyle/Mercer	26.36
Breathitt	63.21
Breckinridge	18.95
Bullitt	39.44
Butler	31.61
Caldwell	36.99
Calloway	20.10
Campbell	49.66
Carroll	20.76
Carter	25.57
Casey	19.48
Christian	16.69
Clark	20.42
Clay	17.74
Clinton	27.01
Crittenden	50.08
Daviess	21.15
Estill	50.06
Floyd	26.40
Franklin	28.89
Fulton	21.53
Grant	26.42
Graves	29.30
Grayson	33.00
Greenup	27.41
Hancock	64.53

Kentucky Detention Centers
 Inmate Cost Per Day Excluding Debt Service
 Alphabetical
 Fiscal Year Ending June 30, 2005
 (Continued)

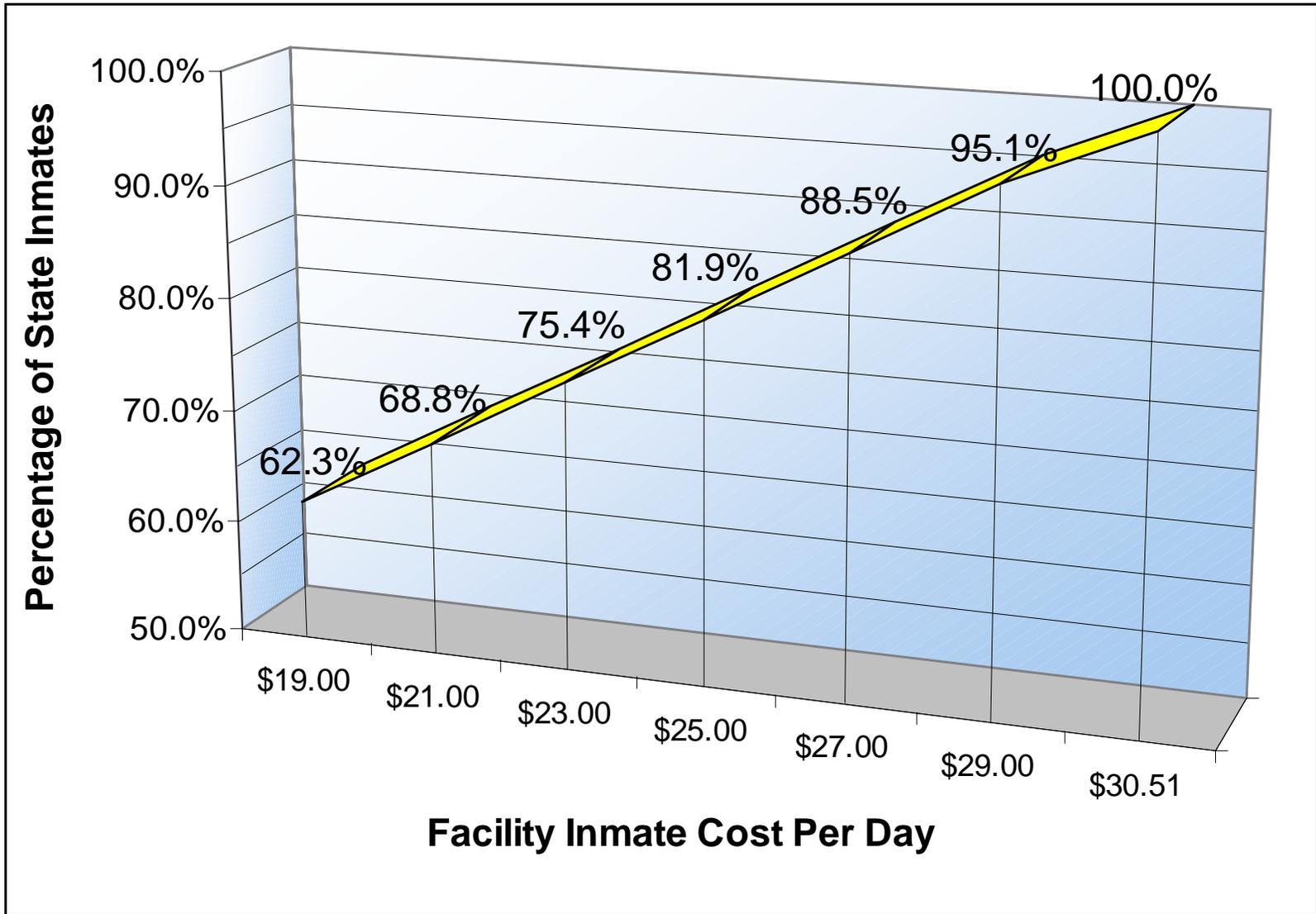
Detention Centers	Inmate Cost Per Day
Hardin	\$ 32.80
Harlan	29.47
Hart	23.48
Henderson	24.61
Hickman	22.95
Hopkins	25.10
Jackson	34.31
Jessamine	27.67
Kenton	40.26
Knott	77.74
LaRue	22.23
Laurel	18.34
Letcher	24.21
Lewis	32.13
Lexington Fayette Urban County Government	51.60
Lincoln	22.64
Livingston	83.27
Logan	25.16
Louisville Metropolitan	53.60
Madison	19.66
Marion	19.96
Marshall	27.07
Mason	34.58
McCracken	29.88
McCreary	43.40
Meade	24.09
Monroe	28.40
Montgomery	28.55
Muhlenberg	25.30
Nelson	25.01
Ohio	29.51
Oldham	53.60
Perry	17.36

Kentucky Detention Centers
 Inmate Cost Per Day Excluding Debt Service
 Alphabetical
 Fiscal Year Ending June 30, 2005
 (Continued)

Detention Centers	Inmate Cost Per Day
Pike	\$ 22.51
Powell	46.30
Pulaski	28.14
Rockcastle	22.51
Rowan	23.51
Russell	34.92
Scott	71.14
Shelby	36.29
Simpson	30.02
Three Forks Regional Jail	19.82
Todd	53.43
Trigg	58.06
Union	37.19
Warren	23.18
Wayne	18.39
Webster	25.36
Whitley	22.36
Woodford	45.70
Total	\$ 2,758.07
Average Cost Per Day Per Inmate	\$ 32.07
Median Cost Per Day Per Inmate	\$ 27.24

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Percentage of State Inmates Needed To Break Even Based On Inmate Cost Per Day



Note: This schedule was prepared based on a state reimbursement rate of \$30.51 per inmate per day.

Kentucky Detention Centers
Percentage of State Inmates Needed to Break Even

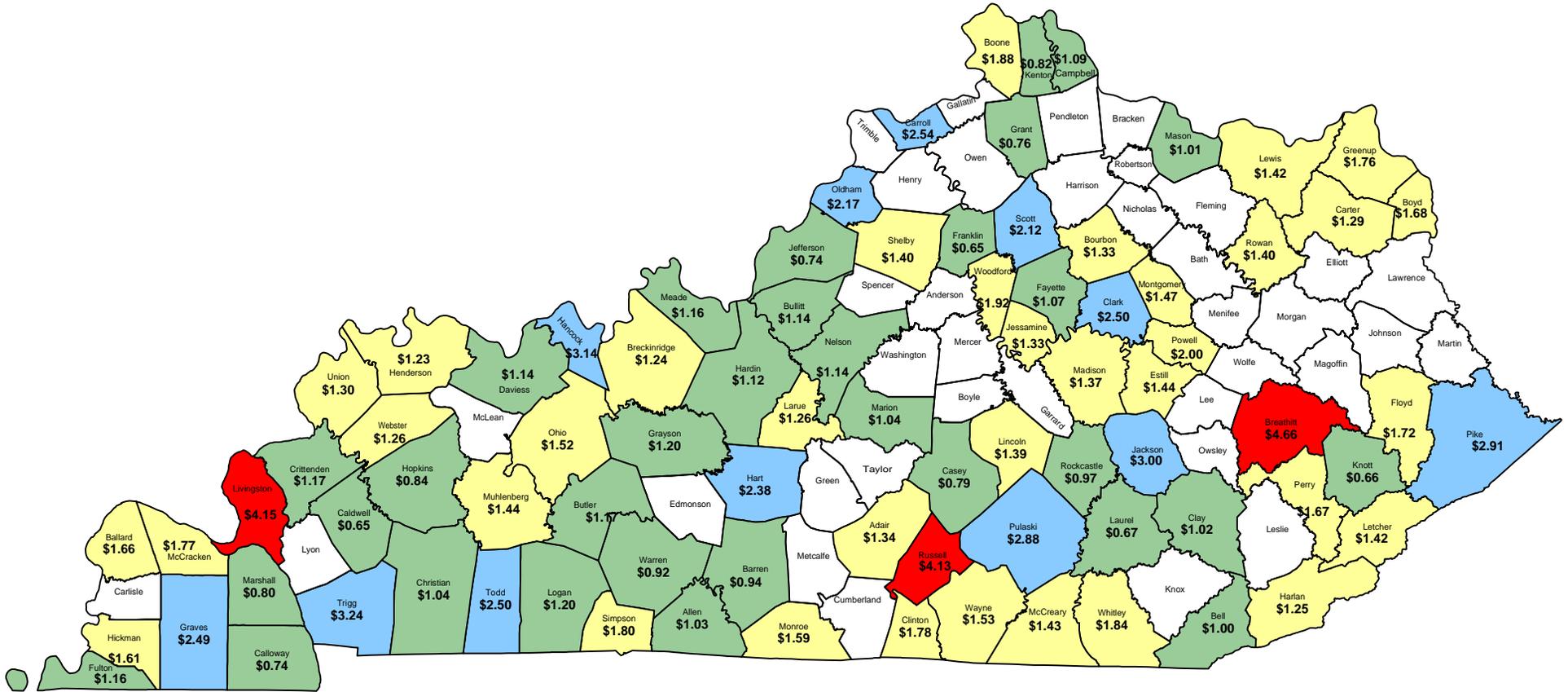
Fiscal Year Ending June 30, 2005

Inmate Cost Per Day	Percentage of State Inmates Needed
\$ 15.00	49.16%
16.00	52.44%
17.00	55.72%
18.00	59.00%
19.00	62.27%
20.00	65.55%
21.00	68.83%
22.00	72.11%
23.00	75.39%
24.00	78.66%
25.00	81.94%
26.00	85.22%
27.00	88.50%
28.00	91.77%
29.00	95.05%
30.00	98.33%
<u>30.51</u>	<u>100.00%</u>
<u>\$ 390.51</u>	<u>1279.94%</u>
<u>\$ 22.97</u>	<u>75.29%</u>
<u>\$ 23.00</u>	<u>75.39%</u>

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Kentucky Detention Centers
Food Cost Per Meal
In \$ Actual

Fiscal Year Ending June 30, 2005



Range	%	Count
.65 – 1.23	38.55	32
1.23 – 2.12	43.37	36
2.13 – 4.13	14.46	12
4.14 – 4.66	3.61	3

Big Sandy Regional Detention Center	0.87
Boyle/Mercer Detention Center – Joint Venture	1.36
Three Forks Regional Detention Center	1.92

Average \$1.56

Kentucky Detention Centers
Food Cost Per Meal
Ranking High To Low

Fiscal Year Ending June 30, 2005

Detention Centers	Food Cost And Equipment	Food Preparation Salaries	Total Food Costs	Cost Per Meal
Breathitt	\$ 52,874.28	\$ 11,212.12	\$ 64,086.40	\$ 4.66
Livingston	18,378.78	36,140.19	54,518.97	4.15
Russell	35,463.59	21,989.93	57,453.52	4.13
Trigg	14,191.37	23,712.76	37,904.13	3.24
Hancock	14,719.69	16,254.10	30,973.79	3.14
Jackson	98,636.40	31,687.90	130,324.30	3.00
Pike	284,372.54	60,944.28	345,316.82	2.91
Pulaski	299,251.10	26,670.26	325,921.36	2.88
Carroll	146,048.96	52,174.71	198,223.67	2.54
Todd	43,602.86		43,602.86	2.50
Clark	136,664.69	69,034.44	205,699.13	2.50
Graves	154,337.88		154,337.88	2.49
Hart	139,021.61		139,021.61	2.38
Oldham	146,225.73		146,225.73	2.17
Scott	202,400.33	60,282.22	262,682.55	2.12
Powell	57,221.75		57,221.75	2.00
Three Forks	126,750.99	38,346.61	165,097.60	1.92
Woodford	117,345.28		117,345.28	1.92
Boone	471,813.93		471,813.93	1.88
Whitley	312,315.65		312,315.65	1.84
Simpson	265,122.36		265,122.36	1.80
Clinton	24,629.20		24,629.20	1.78
McCracken	848,416.29	174,209.20	1,022,625.49	1.77
Greenup	170,881.55	45,471.76	216,353.31	1.76
Floyd	196,411.57	91,012.10	287,423.67	1.72
Boyd	229,531.99	27,622.28	257,154.27	1.68
Perry	221,284.81		221,284.81	1.67
Ballard	50,601.50	47,131.21	97,732.71	1.66
Hickman	95,001.99	75.00	95,076.99	1.61
Monroe	37,533.00		37,533.00	1.59
Wayne	248,255.00		248,255.00	1.53
Ohio	57,619.08		57,619.08	1.52
Montgomery	173,319.07	68,934.97	242,254.04	1.47
Estill	31,555.38		31,555.38	1.44

Kentucky Detention Centers
 Food Cost Per Meal
 Ranking High To Low
 Fiscal Year Ending June 30, 2005
 (Continued)

Detention Centers	Food Cost And Equipment	Food Preparation Salaries	Total Food Costs	Cost Per Meal
Muhlenberg	\$ 258,234.56	\$ -	\$ 258,234.56	\$ 1.44
McCreary	62,484.73		62,484.73	1.43
Lewis	60,838.37		60,838.37	1.42
Letcher	131,816.11	40,413.29	172,229.40	1.42
Shelby	235,620.41	42,554.22	278,174.63	1.40
Rowan	109,305.05	41,759.17	151,064.22	1.40
Lincoln	138,699.53		138,699.53	1.39
Madison	363,672.24	68,090.00	431,762.24	1.37
Boyle/Mercer	289,216.59	59,072.77	348,289.36	1.36
Adair	86,738.71	53,564.77	140,303.48	1.34
Bourbon	123,674.48		123,674.48	1.33
Jessamine	191,076.10	30,161.14	221,237.24	1.33
Union	50,686.08		50,686.08	1.30
Carter	140,372.92	54,706.54	195,079.46	1.29
Webster	141,522.85	17,784.14	159,306.99	1.26
Larue	169,817.52		169,817.52	1.26
Harlan	75,001.98		75,001.98	1.25
Breckinridge	185,175.93	58,993.64	244,169.57	1.24
Henderson	488,086.90	77,680.41	565,767.31	1.23
Logan	209,558.82		209,558.82	1.20
Grayson	650,785.46		650,785.46	1.20
Butler	53,674.78		53,674.78	1.17
Crittenden	19,601.96		19,601.96	1.17
Meade	198,244.00	48,030.16	246,274.16	1.16
Fulton	264,600.25		264,600.25	1.16
Bullitt	233,932.30	52,697.36	286,629.66	1.14
Nelson	167,984.06		167,984.06	1.14
Daviess	719,723.93	61,087.99	780,811.92	1.14
Hardin	537,932.25	116,378.30	654,310.55	1.12
Campbell	202,192.03		202,192.03	1.09

Kentucky Detention Centers
 Food Cost Per Meal
 Ranking High To Low
 Fiscal Year Ending June 30, 2005
 (Continued)

Detention Centers	Food Cost And Equipment	Food Preparation Salaries	Total Food Costs	Cost Per Meal
Lexington Fayette				
Urban County				
Government	\$ 1,443,780.00	\$ -	\$ 1,443,780.00	\$ 1.07
Marion	237,129.71		237,129.71	1.04
Christian	872,503.85		872,503.85	1.04
Allen	79,247.94		79,247.94	1.03
Clay	225,698.73	76,979.37	302,678.10	1.02
Mason	117,415.90		117,415.90	1.01
Bell	134,437.69	33,794.09	168,231.78	1.00
Rockcastle	181,873.29	37,410.75	219,284.04	0.97
Barren	186,556.95		186,556.95	0.94
Warren	544,108.60		544,108.60	0.92
Big Sandy	168,802.62	55,100.00	223,902.62	0.87
Hopkins	314,625.80		314,625.80	0.84
Kenton	387,795.00		387,795.00	0.82
Marshall	112,668.27	58,345.31	171,013.58	0.80
Casey	160,052.29		160,052.29	0.79
Grant	245,303.65		245,303.65	0.76
Louisville				
Metropolitan	1,770,061.00		1,770,061.00	0.74
Calloway	81,801.21		81,801.21	0.74
Laurel	269,428.92		269,428.92	0.67
Knott	25,315.58		25,315.58	0.66
Caldwell	24,941.67		24,941.67	0.65
Franklin	225,340.06		225,340.06	0.65
Totals	<u>\$ 19,890,959.83</u>	<u>\$ 1,987,509.46</u>	<u>\$ 21,878,469.29</u>	<u>\$ 134.55</u>
Average	<u>\$ 231,290.23</u>	<u>\$ 48,475.84</u>	<u>\$ 254,400.81</u>	<u>\$ 1.56</u>
Median	<u>\$ 168,393.34</u>	<u>\$ 47,131.21</u>	<u>\$ 196,651.57</u>	<u>\$ 1.35</u>

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Kentucky Detention Centers
Food Cost Per Meal
Alphabetical

Fiscal Year Ending June 30, 2005

Detention Centers	Food Cost And Equipment	Food Preparation Salaries	Total Food Costs	Cost Per Meal
Adair	\$ 86,738.71	\$ 53,564.77	\$ 140,303.48	\$ 1.34
Allen	79,247.94		79,247.94	1.03
Ballard	50,601.50	47,131.21	97,732.71	1.66
Barren	186,556.95		186,556.95	0.94
Bell	134,437.69	33,794.09	168,231.78	1.00
Big Sandy	168,802.62	55,100.00	223,902.62	0.87
Boone	471,813.93		471,813.93	1.88
Bourbon	123,674.48		123,674.48	1.33
Boyd	229,531.99	27,622.28	257,154.27	1.68
Boyle/Mercer	289,216.59	59,072.77	348,289.36	1.36
Breathitt	52,874.28	11,212.12	64,086.40	4.66
Breckinridge	185,175.93	58,993.64	244,169.57	1.24
Bullitt	233,932.30	52,697.36	286,629.66	1.14
Butler	53,674.78		53,674.78	1.17
Caldwell	24,941.67		24,941.67	0.65
Calloway	81,801.21		81,801.21	0.74
Campbell	202,192.03		202,192.03	1.09
Carroll	146,048.96	52,174.71	198,223.67	2.54
Carter	140,372.92	54,706.54	195,079.46	1.29
Casey	160,052.29		160,052.29	0.79
Christian	872,503.85		872,503.85	1.04
Clark	136,664.69	69,034.44	205,699.13	2.50
Clay	225,698.73	76,979.37	302,678.10	1.02
Clinton	24,629.20		24,629.20	1.78
Crittenden	19,601.96		19,601.96	1.17
Daviess	719,723.93	61,087.99	780,811.92	1.14
Estill	31,555.38		31,555.38	1.44
Floyd	196,411.57	91,012.10	287,423.67	1.72
Franklin	225,340.06		225,340.06	0.65
Fulton	264,600.25		264,600.25	1.16
Grant	245,303.65		245,303.65	0.76
Graves	154,337.88		154,337.88	2.49
Grayson	650,785.46		650,785.46	1.20
Greenup	170,881.55	45,471.76	216,353.31	1.76
Hancock	14,719.69	16,254.10	30,973.79	3.14

Kentucky Detention Centers
 Food Cost Per Meal
 Alphabetical
 Fiscal Year Ending June 30, 2005
 (Continued)

Detention Centers	Food Cost And Equipment	Food Preparation Salaries	Total Food Costs	Cost Per Meal
Hardin	\$ 537,932.25	\$ 116,378.30	\$ 654,310.55	\$ 1.12
Harlan	75,001.98		75,001.98	1.25
Hart	139,021.61		139,021.61	2.38
Henderson	488,086.90	77,680.41	565,767.31	1.23
Hickman	95,001.99	75.00	95,076.99	1.61
Hopkins	314,625.80		314,625.80	0.84
Jackson	98,636.40	31,687.90	130,324.30	3.00
Jessamine	191,076.10	30,161.14	221,237.24	1.33
Kenton	387,795.00		387,795.00	0.82
Knott	25,315.58		25,315.58	0.66
Larue	169,817.52		169,817.52	1.26
Laurel	269,428.92		269,428.92	0.67
Letcher	131,816.11	40,413.29	172,229.40	1.42
Lewis	60,838.37		60,838.37	1.42
Lexington Fayette Urban County				
Government	1,443,780.00		1,443,780.00	1.07
Lincoln	138,699.53		138,699.53	1.39
Livingston	18,378.78	36,140.19	54,518.97	4.15
Logan	209,558.82		209,558.82	1.20
Louisville				
Metropolitan	1,770,061.00		1,770,061.00	0.74
Madison	363,672.24	68,090.00	431,762.24	1.37
Marion	237,129.71		237,129.71	1.04
Marshall	112,668.27	58,345.31	171,013.58	0.80
Mason	117,415.90		117,415.90	1.01
McCracken	848,416.29	174,209.20	1,022,625.49	1.77
McCreary	62,484.73		62,484.73	1.43
Meade	198,244.00	48,030.16	246,274.16	1.16
Monroe	37,533.00		37,533.00	1.59
Montgomery	173,319.07	68,934.97	242,254.04	1.47
Muhlenberg	258,234.56		258,234.56	1.44
Nelson	167,984.06		167,984.06	1.14

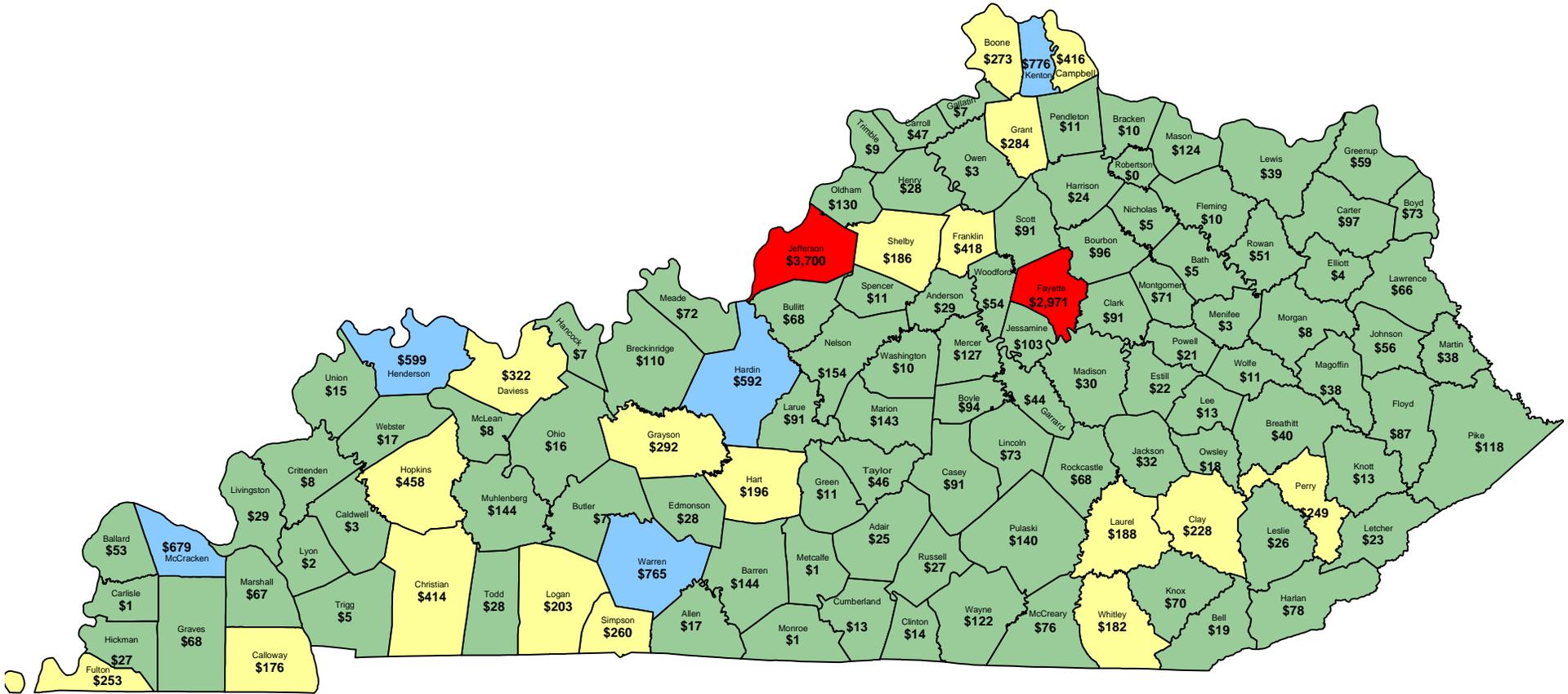
Kentucky Detention Centers
 Food Cost Per Meal
 Alphabetical
 Fiscal Year Ending June 30, 2005
 (Continued)

Detention Centers	Food Cost And Equipment	Food Preparation Salaries	Total Food Costs	Cost Per Meal
Ohio	\$ 57,619.08	\$ -	\$ 57,619.08	\$ 1.52
Oldham	146,225.73		146,225.73	2.17
Perry	221,284.81		221,284.81	1.67
Pike	284,372.54	60,944.28	345,316.82	2.91
Powell	57,221.75	-	57,221.75	2.00
Pulaski	299,251.10	26,670.26	325,921.36	2.88
Rockcastle	181,873.29	37,410.75	219,284.04	0.97
Rowan	109,305.05	41,759.17	151,064.22	1.40
Russell	35,463.59	21,989.93	57,453.52	4.13
Scott	202,400.33	60,282.22	262,682.55	2.12
Shelby	235,620.41	42,554.22	278,174.63	1.40
Simpson	265,122.36		265,122.36	1.80
Three Forks	126,750.99	38,346.61	165,097.60	1.92
Todd	43,602.86		43,602.86	2.50
Trigg	14,191.37	23,712.76	37,904.13	3.24
Union	50,686.08		50,686.08	1.30
Warren	544,108.60		544,108.60	0.92
Wayne	248,255.00		248,255.00	1.53
Webster	141,522.85	17,784.14	159,306.99	1.26
Whitley	312,315.65		312,315.65	1.84
Woodford	117,345.28		117,345.28	1.92
Totals	<u>\$ 19,890,959.83</u>	<u>\$ 1,987,509.46</u>	<u>\$ 21,878,469.29</u>	<u>\$ 134.55</u>
Average	<u>\$ 231,290.23</u>	<u>\$ 48,475.84</u>	<u>\$ 254,400.81</u>	<u>\$ 1.56</u>
Median	<u>\$ 168,393.34</u>	<u>\$ 47,131.21</u>	<u>\$ 196,651.57</u>	<u>\$ 1.35</u>

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Kentucky Detention Centers
 Medical Costs
 In \$ Thousands

Fiscal Year Ending June 30, 2005



Range	%	Count
0 – 155	79.17	95
176 – 459	15.00	18
592 – 777	4.17	5
2,971 – 3,700	1.67	2

Big Sandy Regional Detention Center	68
Boyle/Mercer Detention Center – Joint Venture	221
Three Forks Regional Detention Center	60

Average	\$162
Median	\$ 55

Kentucky Counties
Medical Reimbursements From The State

Fiscal Year Ending June 30, 2005

County	Medical Payment for Housing State Inmates 1.91 Per Day	Jail Medical Payments From The State	Total Medical Revenue	State and County Medical Expenses Paid By Counties	Surplus State Funds Or (Medical Expenses Not Reimbursed)
Adair	\$ 18,802.04	\$ 3,770.26	\$ 22,572.30	\$ 24,985.29	\$ (2,412.99)
Allen	33,489.94	2,104.08	35,594.02	17,271.00	18,323.02
Anderson		22,850.48	22,850.48	28,722.82	(5,872.34)
Ballard	22,142.63	22,769.73	44,912.36	53,097.40	(8,185.04)
Barren	52,463.88	56,315.38	108,779.26	143,989.55	(35,210.29)
Bath		2,975.82	2,975.82	4,505.22	(1,529.40)
Bell	2,205.31	10,911.20	13,116.51	18,629.43	(5,512.92)
Big Sandy	45,463.73		45,463.73	67,613.77	(22,150.04)
Boone	61,204.04	67,139.18	128,343.22	273,369.00	(145,025.78)
Bourbon	5,577.20	8,908.49	14,485.69	95,874.28	(81,388.59)
Boyd	19,816.25	12,063.76	31,880.01	72,601.18	(40,721.17)
Boyle/Mercer	70,838.08	8,309.16	79,147.24	220,576.67	(141,429.43)
Bracken		1,893.84	1,893.84	10,336.32	(8,442.48)
Breathitt		4,434.42	4,434.42	40,400.21	(35,965.79)
Breckinridge	94,115.25	3,300.18	97,415.43	110,252.51	(12,837.08)
Bullitt	48,601.86	39,962.16	88,564.02	67,933.94	20,630.08
Butler	16,893.95	4,083.59	20,977.54	7,233.09	13,744.45
Caldwell		3,596.66	3,596.66	2,893.83	702.83
Calloway	66,865.28	9,160.48	76,025.76	175,945.93	(99,920.17)
Campbell	49,917.85	55,776.11	105,693.96	415,942.01	(310,248.05)
Carlisle		2,079.64	2,079.64	806.98	1,272.66
Carroll	40,115.73	2,685.76	42,801.49	46,742.97	(3,941.48)
Carter	15,881.65	17,747.68	33,629.33	97,225.39	(63,596.06)
Casey	82,145.28	14,861.59	97,006.87	91,393.17	5,613.70
Christian	214,109.09	17,170.76	231,279.85	413,624.73	(182,344.88)
Clark	34,614.93	11,050.52	45,665.45	90,806.53	(45,141.08)
Clay	75,118.39	136,817.63	211,936.02	227,684.07	(15,748.05)
Clinton		3,630.80	3,630.80	14,154.24	(10,523.44)
Crittenden		2,520.94	2,520.94	8,338.96	(5,818.02)
Cumberland		2,775.72	2,775.72	13,117.84	(10,342.12)
Daviess	217,027.57	22,390.86	239,418.43	321,579.67	(82,161.24)
Edmonson		2,456.56	2,456.56	27,576.08	(25,119.52)
Elliott		1,675.38	1,675.38	4,290.87	(2,615.49)
Estill		3,804.40	3,804.40	22,487.00	(18,682.60)
Fleming		3,413.30	3,413.30	9,896.41	(6,483.11)
Floyd	22,629.68	77,094.11	99,723.79	87,260.51	12,463.28
Franklin	83,866.19	101,813.00	185,679.19	418,319.24	(232,640.05)
Fulton	148,609.46	181,616.60	330,226.06	253,285.81	76,940.25
Gallatin		1,988.44	1,988.44	6,570.33	(4,581.89)

Kentucky Counties
 Medical Reimbursements From The State
 Fiscal Year Ending June 30, 2005
 (Continued)

County	Medical Payment for Housing State Inmates 1.91 Per Day	Jail Medical Payments From The State	Total Medical Revenue	State and County Medical Expenses Paid By Counties	Surplus State Funds Or (Medical Expenses Not Reimbursed)
Garrard	\$ -	\$ 2,816.44	\$ 2,816.44	\$ 43,604.08	\$ (40,787.64)
Grant	87,143.75	3,346.98	90,490.73	283,909.52	(193,418.79)
Graves	43,070.50	3,248.24	46,318.74	68,298.35	(21,979.61)
Grayson	156,858.75	31,288.63	188,147.38	292,214.55	(104,067.17)
Green		2,282.00	2,282.00	10,652.16	(8,370.16)
Greenup	27,886.00	6,400.92	34,286.92	59,048.18	(24,761.26)
Hancock		1,890.92	1,890.92	7,131.83	(5,240.91)
Hardin	147,486.38	169,754.00	317,240.38	591,719.85	(274,479.47)
Harlan		10,211.90	10,211.90	77,945.30	(67,733.40)
Harrison		3,223.14	3,223.14	24,055.62	(20,832.48)
Hart	75,817.45	88,316.08	164,133.53	196,273.91	(32,140.38)
Henderson	93,553.71	11,740.98	105,294.69	598,606.93	(493,312.24)
Henry		5,788.03	5,788.03	27,730.95	(21,942.92)
Hickman	40,958.04	2,452.66	43,410.70	26,653.86	16,756.84
Hopkins	159,710.38	165,071.12	324,781.50	457,931.13	(133,149.63)
Jackson		3,818.04	3,818.04	31,613.65	(27,795.61)
Jessamine	39,282.97	5,570.06	44,853.03	103,032.53	(58,179.50)
Johnson		26,411.66	26,411.66	56,253.07	(29,841.41)
Kenton	109,219.53	161,004.00	270,223.53	775,965.00	(505,741.47)
Knott		8,032.99	8,032.99	13,404.98	(5,371.99)
Knox		22,319.44	22,319.44	70,364.53	(48,045.09)
Larue	55,772.00	5,061.44	60,833.44	91,447.21	(30,613.77)
Laurel	65,409.86	12,121.30	77,531.16	188,149.48	(110,618.32)
Lawrence		7,839.87	7,839.87	65,682.45	(57,842.58)
Lee		2,816.44	2,816.44	13,362.11	(10,545.67)
Leslie		3,321.64	3,321.64	25,767.77	(22,446.13)
Letcher	6,971.50	9,951.00	16,922.50	23,156.14	(6,233.64)
Lewis	25,097.40	3,485.88	28,583.28	38,585.34	(10,002.06)
Lexington Fayette Urban County					
Government	99,060.24	181,274.00	280,334.24	2,970,520.00	(2,690,185.76)
Lincoln	31,721.28	4,729.46	36,450.74	72,585.22	(36,134.48)
Livingston		4,222.55	4,222.55	28,955.66	(24,733.11)
Logan	35,205.12	5,765.10	40,970.22	202,871.46	(161,901.24)
Louisville Metropolitan	174,873.87		174,873.87	3,700,000.00	(3,525,126.13)
Lyon		1,879.02	1,879.02	2,204.82	(325.80)

Kentucky Counties
 Medical Reimbursements From The State
 Fiscal Year Ending June 30, 2005
 (Continued)

County	Medical Payment for Housing State Inmates 1.91 Per Day	Jail Medical Payments From The State	Total Medical Revenue	State and County Medical Expenses Paid By Counties	Surplus State Funds Or (Medical Expenses Not Reimbursed)
Madison	\$ 38,343.25	\$ 17,101.80	\$ 55,445.05	\$ 30,297.90	\$ 25,147.15
Magoffin		3,769.88	3,769.88	37,846.66	(34,076.78)
Marion	97,400.45	125,837.32	223,237.77	143,322.40	79,915.37
Marshall	80,600.09	33,266.91	113,867.00	67,485.75	46,381.25
Martin		3,769.88	3,769.88	37,846.66	(34,076.78)
Mason	29,301.31	5,521.74	34,823.05	124,490.07	(89,667.02)
McCracken	85,749.45	15,699.20	101,448.65	678,701.53	(577,252.88)
McCreary	7,109.02	10,880.51	17,989.53	76,297.04	(58,307.51)
McLean		2,277.12	2,277.12	7,790.73	(5,513.61)
Meade	56,585.66	54,827.53	111,413.19	71,905.44	39,507.75
Menifee		1,689.86	1,689.86	2,681.76	(991.90)
Mercer		10,209.64	10,209.64	126,771.82	(116,562.18)
Metcalfe		2,331.50	2,331.50	1,035.66	1,295.84
Monroe	3,010.16	3,718.00	6,728.16	782.00	5,946.16
Montgomery	24,400.25	3,196.24	27,596.49	70,790.76	(43,194.27)
Morgan		2,878.58	2,878.58	8,213.35	(5,334.77)
Muhlenberg	104,572.50	125,500.00	230,072.50	144,094.63	85,977.87
Nelson	8,155.70	10,775.39	18,931.09	153,665.44	(134,734.35)
Nicholas		2,016.54	2,016.54	4,658.45	(2,641.91)
Ohio		5,045.90	5,045.90	16,002.94	(10,957.04)
Oldham	12,560.16	6,646.98	19,207.14	129,903.00	(110,695.86)
Owen		1,781.50	1,781.50	2,607.16	(825.66)
Owsley		2,835.68	2,835.68	17,869.30	(15,033.62)
Pendleton		2,594.36	2,594.36	10,839.09	(8,244.73)
Perry	23,875.00	58,183.84	82,058.84	248,711.03	(166,652.19)
Pike	49,085.09	14,297.46	63,382.55	117,806.99	(54,424.44)
Powell	2,091.45	6,626.30	8,717.75	21,401.95	(12,684.20)
Pulaski	89,770.00	13,637.32	103,407.32	139,557.95	(36,150.63)
Robertson		1,227.62	1,227.62	332.32	895.30
Rockcastle	52,843.97	5,267.24	58,111.21	67,921.84	(9,810.63)
Rowan	29,977.45	5,566.60	35,544.05	50,774.27	(15,230.22)
Russell		3,812.82	3,812.82	26,649.29	(22,836.47)
Scott	17,465.04	39,562.47	57,027.51	91,354.10	(34,326.59)
Shelby	31,371.75	44,721.40	76,093.15	186,024.48	(109,931.33)
Simpson	94,115.25	102,623.02	196,738.27	260,405.36	(63,667.09)
Spencer		1,362.30	1,362.30	11,346.34	(9,984.04)
Taylor		6,432.71	6,432.71	45,643.09	(39,210.38)
Three Forks Regi	62,351.95	3,066.08	65,418.03	60,223.52	5,194.51

Kentucky Counties
 Medical Reimbursements From The State
 Fiscal Year Ending June 30, 2005
 (Continued)

County	Medical Payment for Housing State Inmates 1.91 Per Day	Jail Medical Payments From The State	Total Medical Revenue	State and County Medical Expenses Paid By Counties	Surplus State Funds Or (Medical Expenses Not Reimbursed)
Todd	\$ 6,274.35	\$ 1,827.68	\$ 8,102.03	\$ 27,792.06	\$ (19,690.03)
Trigg		2,708.51	2,708.51	5,458.74	(2,750.23)
Trimble		1,894.44	1,894.44	8,904.68	(7,010.24)
Union		4,105.92	4,105.92	15,075.23	(10,969.31)
Warren	211,561.15	135,165.23	346,726.38	765,444.07	(418,717.69)
Washington	-	1,685.94	1,685.94	10,008.47	(8,322.53)
Wayne	77,186.92	74,330.00	151,516.92	122,039.00	29,477.92
Webster	33,745.88	3,344.38	37,090.26	17,106.37	19,983.89
Whitley	48,800.50	8,011.90	56,812.40	181,673.63	(124,861.23)
Wolfe	32,685.83	2,933.18	35,619.01	11,097.54	24,521.47
Woodford	21,029.10	5,025.19	26,054.29	53,745.13	(27,690.84)
Totals	<u>\$ 4,449,632.67</u>	<u>\$ 2,926,966.21</u>	<u>\$ 7,376,598.88</u>	<u>\$ 19,759,428.88</u>	<u>\$ (12,382,830.00)</u>
Average	<u>\$ 59,328.44</u>	<u>\$ 24,391.39</u>	<u>\$ 60,463.93</u>	<u>\$ 161,962.53</u>	<u>\$ (101,498.61)</u>
Median	<u>\$ 45,463.73</u>	<u>\$ 5,544.17</u>	<u>\$ 27,004.08</u>	<u>\$ 54,999.10</u>	<u>\$ (20,261.26)</u>

The state prisoners for Bell County and Webster County were calculated amounts.

Kentucky Detention Centers
 Medical Costs - Percentage of General Fund Budget
 Ranking High To Low

Fiscal Year Ending June 30, 2005

County	Open Detention Center or Closed Detention Center	Medical Costs Per County	General Fund Budget	Percentage Of General Fund Budget
Fulton	Open	\$ 253,285.81	\$ 1,229,671.00	20.60%
Grayson	Open	292,214.55	1,991,648.23	14.67%
Hart	Open	196,273.91	1,430,173.63	13.72%
Perry	Open	248,711.03	2,128,414.00	11.69%
Clay	Open	227,684.07	1,984,623.48	11.47%
Henderson	Open	598,606.93	5,654,127.55	10.59%
McCracken	Open	678,701.53	6,673,662.91	10.17%
Hopkins	Open	457,931.13	5,746,631.00	7.97%
Grant	Open	283,909.52	3,735,518.76	7.60%
Simpson	Open	260,405.36	3,569,535.13	7.30%
Carter	Open	97,225.39	1,678,344.21	5.79%
Logan	Open	202,871.46	3,629,643.79	5.59%
Warren	Open	765,444.07	14,501,030.00	5.28%
Hardin	Open	591,719.85	11,265,718.29	5.25%
Christian	Open	413,624.73	8,196,213.00	5.05%
Rockcastle	Open	67,921.84	1,513,558.67	4.49%
Calloway	Open	175,945.93	4,030,696.61	4.37%
Mason	Open	124,490.07	2,933,723.96	4.24%
Whitley	Open	181,673.63	4,469,808.00	4.06%
Hickman	Open	26,653.86	670,128.58	3.98%
Mercer	Closed	126,771.82	3,324,782.00	3.81%
Casey	Open	91,393.17	2,444,701.70	3.74%
Breckinridge	Open	110,252.51	3,032,233.00	3.64%
Campbell	Open	415,942.01	11,721,370.00	3.55%
Larue	Open	91,447.21	2,725,245.00	3.36%
Marion	Open	143,322.40	4,299,856.76	3.33%
Jackson	Open	31,613.65	951,637.84	3.32%
Graves	Open	68,298.35	2,128,027.00	3.21%

Kentucky Detention Centers
 Medical Costs - Percentage of General Fund Budget
 Ranking High To Low
 Fiscal Year Ending June 30, 2005
 (Continued)

County	Open Detention Center or Closed Detention Center	Medical Costs Per County	General Fund Budget	Percentage Of General Fund Budget
Ballard	Open	\$ 53,097.40	\$ 1,668,521.90	3.18%
Magoffin	Closed	37,846.66	1,270,493.00	2.98%
McCreary	Open	76,297.04	2,579,082.04	2.96%
Wayne	Open	122,039.00	4,162,469.00	2.93%
Greenup	Open	59,048.18	2,076,281.00	2.84%
Muhlenberg	Open	144,094.63	5,129,120.00	2.81%
Franklin	Open	418,319.24	15,877,204.00	2.63%
Adair	Open	24,985.29	986,158.58	2.53%
Todd	Open	27,792.06	1,101,133.48	2.52%
Kenton	Open	775,965.00	30,960,500.00	2.51%
Knox	Closed	70,364.53	2,935,760.75	2.40%
Lincoln	Open	72,585.22	3,067,770.00	2.37%
Garrard	Closed	43,604.08	1,848,927.83	2.36%
Barren	Open	143,989.55	6,216,587.52	2.32%
Martin	Closed	37,846.66	1,645,640.54	2.30%
Lewis	Open	38,585.34	1,695,959.74	2.28%
Breathitt	Open	40,400.21	1,909,537.85	2.12%
Shelby	Open	186,024.48	9,005,336.29	2.07%
Meade	Open	71,905.44	3,728,797.00	1.93%
Owsley	Closed	17,869.30	928,649.13	1.92%
Russell	Open	26,649.29	1,446,057.89	1.84%
Nelson	Open	153,665.44	8,624,923.00	1.78%
Rowan	Open	50,774.27	3,015,844.41	1.68%
Leslie	Closed	25,767.77	1,555,343.14	1.66%
Estill	Open	22,487.00	1,353,291.35	1.66%
Powell	Open	21,401.95	1,292,664.45	1.66%
Wolfe	Closed	11,097.54	721,460.97	1.54%
Floyd	Open	87,260.51	5,950,000.00	1.47%
Bourbon	Open	95,874.28	6,742,061.20	1.42%

Kentucky Detention Centers
 Medical Costs - Percentage of General Fund Budget
 Ranking High To Low
 Fiscal Year Ending June 30, 2005
 (Continued)

County	Open Detention Center or Closed Detention Center	Medical Costs Per County	General Fund Budget	Percentage Of General Fund Budget
Livingston	Open	\$ 28,955.66	\$ 2,040,145.00	1.42%
Boyd	Open	72,601.18	5,205,894.00	1.39%
Lexington Fayette Urban County Government	Open	2,970,520.00	219,917,190.00	1.35%
Pulaski	Open	139,557.95	10,342,350.00	1.35%
Johnson	Closed	56,253.07	4,375,153.29	1.29%
Henry	Closed	27,730.95	2,232,097.28	1.24%
Anderson	Closed	28,722.82	2,362,507.00	1.22%
Carroll	Open	46,742.97	4,102,375.29	1.14%
Cumberland	Closed	13,117.84	1,149,421.65	1.14%
Marshall	Open	67,485.75	6,044,200.00	1.12%
Lawrence	Closed	65,682.45	5,896,808.00	1.11%
Harlan	Open	77,945.30	7,230,941.00	1.08%
Laurel	Open	188,149.48	17,732,885.78	1.06%
Taylor	Closed	45,643.09	4,377,487.05	1.04%
Crittenden	Open	8,338.96	873,966.17	0.95%
Daviess	Open	321,579.67	34,836,715.00	0.92%
Louisville Metropolitan	Open	3,700,000.00	408,626,100.00	0.91%
Pike	Open	117,806.99	12,907,324.21	0.91%
Montgomery	Open	70,790.76	8,053,064.00	0.88%
Edmonson	Closed	27,576.08	3,177,192.21	0.87%
Bullitt	Open	67,933.94	8,064,329.04	0.84%
Clark	Open	90,806.53	11,046,658.00	0.82%
Harrison	Closed	24,055.62	3,059,482.00	0.79%
Boone	Open	273,369.00	34,985,239.00	0.78%
Bracken	Closed	10,336.32	1,363,588.00	0.76%
Bell	Open	18,629.43	2,595,687.00	0.72%

Kentucky Detention Centers
 Medical Costs - Percentage of General Fund Budget
 Ranking High To Low
 Fiscal Year Ending June 30, 2005
 (Continued)

County	Open Detention Center or Closed Detention Center	Medical Costs Per County	General Fund Budget	Percentage Of General Fund Budget
Letcher	Open	\$ 23,156.14	\$ 3,242,414.42	0.71%
Union	Open	15,075.23	2,321,894.00	0.65%
Jessamine	Open	103,032.53	16,109,782.00	0.64%
Knott	Open	13,404.98	2,232,706.38	0.60%
Lee	Closed	13,362.11	2,224,916.00	0.60%
Nicholas	Closed	4,658.45	781,828.39	0.60%
Allen	Open	17,271.00	2,946,757.17	0.59%
Woodford	Open	53,745.13	9,613,290.12	0.56%
Clinton	Open	14,154.24	2,693,004.46	0.53%
Gallatin	Closed	6,570.33	1,311,611.25	0.50%
Trimble	Closed	8,904.68	1,862,357.39	0.48%
Green	Closed	10,652.16	2,287,426.00	0.47%
Spencer	Closed	11,346.34	2,792,853.60	0.41%
Washington	Closed	10,008.47	2,453,885.03	0.41%
Oldham	Open	129,903.00	32,704,325.80	0.40%
Ohio	Open	16,002.94	4,110,406.34	0.39%
Pendleton	Closed	10,839.09	2,789,193.84	0.39%
McLean	Closed	7,790.73	2,047,269.64	0.38%
Menifee	Closed	2,681.76	859,495.25	0.31%
Butler	Open	7,233.09	2,375,755.00	0.30%
Scott	Open	91,354.10	32,713,493.88	0.28%
Trigg	Open	5,458.74	1,957,774.47	0.28%
Elliott	Closed	4,290.87	1,599,028.18	0.27%
Bath	Closed	4,505.22	1,868,406.23	0.24%
Madison	Open	30,297.90	13,431,755.32	0.23%
Fleming	Closed	9,896.41	4,245,053.40	0.23%
Webster	Open	17,106.37	9,953,545.00	0.17%
Carlisle	Closed	806.98	488,396.22	0.17%
Hancock	Open	7,131.83	4,675,714.00	0.15%

Kentucky Detention Centers
 Medical Costs - Percentage of General Fund Budget
 Ranking High To Low
 Fiscal Year Ending June 30, 2005
 (Continued)

County	Open Detention Center or Closed Detention Center	Medical Costs Per County	General Fund Budget	Percentage Of General Fund Budget
Morgan	Closed	\$ 8,213.35	\$ 6,671,302.96	0.12%
Owen	Closed	2,607.16	2,711,222.96	0.10%
Lyon	Closed	2,204.82	2,148,650.74	0.10%
Caldwell	Open	2,893.83	3,508,952.03	0.08%
Robertson	Closed	332.32	552,329.00	0.06%
Monroe	Open	782.00	1,679,586.00	0.05%
Metcalfe	Closed	1,035.66	3,436,468.21	0.03%
Boyle/Mercer	Open	220,576.67		
Big Sandy	Open	67,613.77		
Three Forks	Open	60,223.52	-	
Totals		<u>\$ 19,759,428.88</u>	<u>\$ 1,259,157,950.81</u>	
Average		<u>\$ 161,962.53</u>	<u>\$ 10,492,982.92</u>	<u>2.49%</u>
Median		<u>\$ 54,999.10</u>	<u>\$ 2,941,258.96</u>	<u>1.35%</u>

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Kentucky Detention Centers
 Medical Costs - Percentage of General Fund Budget
 Alphabetical

Fiscal Year Ending June 30, 2005

County	Open Detention Center or Closed Detention Center	Medical Costs Per County	General Fund Budget	Percentage Of General Fund Budget
Adair	Open	\$ 24,985.29	\$ 986,158.58	2.53%
Allen	Open	17,271.00	2,946,757.17	0.59%
Anderson	Closed	28,722.82	2,362,507.00	1.22%
Ballard	Open	53,097.40	1,668,521.90	3.18%
Barren	Open	143,989.55	6,216,587.52	2.32%
Bath	Closed	4,505.22	1,868,406.23	0.24%
Bell	Open	18,629.43	2,595,687.00	0.72%
Big Sandy	Open	67,613.77		
Boone	Open	273,369.00	34,985,239.00	0.78%
Bourbon	Open	95,874.28	6,742,061.20	1.42%
Boyd	Open	72,601.18	5,205,894.00	1.39%
Boyle/Mercer	Open	220,576.67		
Bracken	Closed	10,336.32	1,363,588.00	0.76%
Breathitt	Open	40,400.21	1,909,537.85	2.12%
Breckinridge	Open	110,252.51	3,032,233.00	3.64%
Bullitt	Open	67,933.94	8,064,329.04	0.84%
Butler	Open	7,233.09	2,375,755.00	0.30%
Caldwell	Open	2,893.83	3,508,952.03	0.08%
Calloway	Open	175,945.93	4,030,696.61	4.37%
Campbell	Open	415,942.01	11,721,370.00	3.55%
Carlisle	Closed	806.98	488,396.22	0.17%
Carroll	Open	46,742.97	4,102,375.29	1.14%
Carter	Open	97,225.39	1,678,344.21	5.79%
Casey	Open	91,393.17	2,444,701.70	3.74%
Christian	Open	413,624.73	8,196,213.00	5.05%
Clark	Open	90,806.53	11,046,658.00	0.82%
Clay	Open	227,684.07	1,984,623.48	11.47%
Clinton	Open	14,154.24	2,693,004.46	0.53%
Crittenden	Open	8,338.96	873,966.17	0.95%
Cumberland	Closed	13,117.84	1,149,421.65	1.14%
Daviess	Open	321,579.67	34,836,715.00	0.92%

Kentucky Detention Centers
 Medical Costs - Percentage of General Fund Budget
 Alphabetical
 Fiscal Year Ending June 30, 2005
 (Continued)

County	Open Detention Center or Closed Detention Center	Medical Costs Per County	General Fund Budget	Percentage Of General Fund Budget
Edmonson	Closed	\$ 27,576.08	\$ 3,177,192.21	0.87%
Elliott	Closed	4,290.87	1,599,028.18	0.27%
Estill	Open	22,487.00	1,353,291.35	1.66%
Fleming	Closed	9,896.41	4,245,053.40	0.23%
Floyd	Open	87,260.51	5,950,000.00	1.47%
Franklin	Open	418,319.24	15,877,204.00	2.63%
Fulton	Open	253,285.81	1,229,671.00	20.60%
Gallatin	Closed	6,570.33	1,311,611.25	0.50%
Garrard	Closed	43,604.08	1,848,927.83	2.36%
Grant	Open	283,909.52	3,735,518.76	7.60%
Graves	Open	68,298.35	2,128,027.00	3.21%
Grayson	Open	292,214.55	1,991,648.23	14.67%
Green	Closed	10,652.16	2,287,426.00	0.47%
Greenup	Open	59,048.18	2,076,281.00	2.84%
Hancock	Open	7,131.83	4,675,714.00	0.15%
Hardin	Open	591,719.85	11,265,718.29	5.25%
Harlan	Open	77,945.30	7,230,941.00	1.08%
Harrison	Closed	24,055.62	3,059,482.00	0.79%
Hart	Open	196,273.91	1,430,173.63	13.72%
Henderson	Open	598,606.93	5,654,127.55	10.59%
Henry	Closed	27,730.95	2,232,097.28	1.24%
Hickman	Open	26,653.86	670,128.58	3.98%
Hopkins	Open	457,931.13	5,746,631.00	7.97%
Jackson	Open	31,613.65	951,637.84	3.32%
Jessamine	Open	103,032.53	16,109,782.00	0.64%
Johnson	Closed	56,253.07	4,375,153.29	1.29%
Kenton	Open	775,965.00	30,960,500.00	2.51%
Knott	Open	13,404.98	2,232,706.38	0.60%
Knox	Closed	70,364.53	2,935,760.75	2.40%
Larue	Open	91,447.21	2,725,245.00	3.36%

Kentucky Detention Centers
 Medical Costs - Percentage of General Fund Budget
 Alphabetical
 Fiscal Year Ending June 30, 2005
 (Continued)

County	Open Detention Center or Closed Detention Center	Medical Costs Per County	General Fund Budget	Percentage Of General Fund Budget
Laurel	Open	\$ 188,149.48	\$ 17,732,885.78	1.06%
Lawrence	Closed	65,682.45	5,896,808.00	1.11%
Lee	Closed	13,362.11	2,224,916.00	0.60%
Leslie	Closed	25,767.77	1,555,343.14	1.66%
Letcher	Open	23,156.14	3,242,414.42	0.71%
Lewis	Open	38,585.34	1,695,959.74	2.28%
Lexington Fayette Urban County				
Government	Open	2,970,520.00	219,917,190.00	1.35%
Lincoln	Open	72,585.22	3,067,770.00	2.37%
Livingston	Open	28,955.66	2,040,145.00	1.42%
Logan	Open	202,871.46	3,629,643.79	5.59%
Louisville				
Metropolitan	Open	3,700,000.00	408,626,100.00	0.91%
Lyon	Closed	2,204.82	2,148,650.74	0.10%
Madison	Open	30,297.90	13,431,755.32	0.23%
Magoffin	Closed	37,846.66	1,270,493.00	2.98%
Marion	Open	143,322.40	4,299,856.76	3.33%
Marshall	Open	67,485.75	6,044,200.00	1.12%
Martin	Closed	37,846.66	1,645,640.54	2.30%
Mason	Open	124,490.07	2,933,723.96	4.24%
McCracken	Open	678,701.53	6,673,662.91	10.17%
McCreary	Open	76,297.04	2,579,082.04	2.96%
McLean	Closed	7,790.73	2,047,269.64	0.38%
Meade	Open	71,905.44	3,728,797.00	1.93%
Menifee	Closed	2,681.76	859,495.25	0.31%
Mercer	Closed	126,771.82	3,324,782.00	3.81%
Metcalfe	Closed	1,035.66	3,436,468.21	0.03%
Monroe	Open	782.00	1,679,586.00	0.05%
Montgomery	Open	70,790.76	8,053,064.00	0.88%
Morgan	Closed	8,213.35	6,671,302.96	0.12%

Kentucky Detention Centers
 Medical Costs - Percentage of General Fund Budget
 Alphabetical
 Fiscal Year Ending June 30, 2005
 (Continued)

County	Open Detention Center or Closed Detention Center	Medical Costs Per County	General Fund Budget	Percentage Of General Fund Budget
Muhlenberg	Open	\$ 144,094.63	\$ 5,129,120.00	2.81%
Nelson	Open	153,665.44	8,624,923.00	1.78%
Nicholas	Closed	4,658.45	781,828.39	0.60%
Ohio	Open	16,002.94	4,110,406.34	0.39%
Oldham	Open	129,903.00	32,704,325.80	0.40%
Owen	Closed	2,607.16	2,711,222.96	0.10%
Owsley	Closed	17,869.30	928,649.13	1.92%
Pendleton	Closed	10,839.09	2,789,193.84	0.39%
Perry	Open	248,711.03	2,128,414.00	11.69%
Pike	Open	117,806.99	12,907,324.21	0.91%
Powell	Open	21,401.95	1,292,664.45	1.66%
Pulaski	Open	139,557.95	10,342,350.00	1.35%
Robertson	Closed	332.32	552,329.00	0.06%
Rockcastle	Open	67,921.84	1,513,558.67	4.49%
Rowan	Open	50,774.27	3,015,844.41	1.68%
Russell	Open	26,649.29	1,446,057.89	1.84%
Scott	Open	91,354.10	32,713,493.88	0.28%
Shelby	Open	186,024.48	9,005,336.29	2.07%
Simpson	Open	260,405.36	3,569,535.13	7.30%
Spencer	Closed	11,346.34	2,792,853.60	0.41%
Taylor	Closed	45,643.09	4,377,487.05	1.04%
Three Forks	Open	60,223.52		
Todd	Open	27,792.06	1,101,133.48	2.52%
Trigg	Open	5,458.74	1,957,774.47	0.28%
Trimble	Closed	8,904.68	1,862,357.39	0.48%
Union	Open	15,075.23	2,321,894.00	0.65%
Warren	Open	765,444.07	14,501,030.00	5.28%
Washington	Closed	10,008.47	2,453,885.03	0.41%
Wayne	Open	122,039.00	4,162,469.00	2.93%
Webster	Open	17,106.37	9,953,545.00	0.17%

Kentucky Detention Centers
 Medical Costs - Percentage of General Fund Budget
 Alphabetical
 Fiscal Year Ending June 30, 2005
 (Continued)

<u>County</u>	<u>Open Detention Center or Closed Detention Center</u>	<u>Medical Costs Per County</u>	<u>General Fund Budget</u>	<u>Percentage Of General Fund Budget</u>
Whitley	Open	\$ 181,673.63	\$ 4,469,808.00	4.06%
Wolfe	Closed	11,097.54	721,460.97	1.54%
Woodford	Open	53,745.13	9,613,290.12	0.56%
Totals		<u>\$ 19,759,428.88</u>	<u>\$ 1,259,157,950.81</u>	
Average		<u>\$ 161,962.53</u>	<u>\$ 10,581,159.25</u>	<u>2.49%</u>
Median		<u>\$ 54,999.10</u>	<u>\$ 2,946,757.17</u>	<u>1.35%</u>

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Kentucky Detention Centers
 Medical Cost Per Inmate Day
 Ranking High To Low

Fiscal Year Ending June 30, 2005

Detention Centers	Medical Costs	Total Inmate Days	Medical Cost Per Inmate Day
Breathitt	\$ 40,400.21	4,125	\$ 7.34
Lexington Fayette Urban County Government	2,970,520.00	438,000	6.78
Livingston	28,955.66	4,380	6.61
Campbell	415,942.01	66,607	6.24
McCreary	76,297.04	12,426	6.14
Louisville Metropolitan	3,700,000.00	731,777	5.06
Kenton	775,965.00	163,663	4.74
Oldham	129,903.00	29,124	4.46
McCracken	678,701.53	154,395	4.40
Todd	27,792.06	6,570	4.23
Simpson	260,405.36	62,050	4.20
Henderson	598,606.93	152,261	3.93
Franklin	418,319.24	109,500	3.82
Hardin	591,719.85	161,193	3.67
Warren	765,444.07	216,019	3.54
Shelby	186,024.48	53,290	3.49
Hart	196,273.91	58,522	3.35
Hopkins	457,931.13	138,100	3.32
Scott	91,354.10	28,272	3.23
Boone	273,369.00	85,147	3.21
Logan	202,871.46	63,254	3.21
Bourbon	95,874.28	31,025	3.09
Nelson	153,665.44	51,376	2.99
Calloway	175,945.93	59,567	2.95
Jackson	31,613.65	10,950	2.89
Estill	22,487.00	8,030	2.80
Perry	248,711.03	91,250	2.73
Fulton	253,285.81	94,473	2.68
Whitley	181,673.63	68,248	2.66
Mason	124,490.07	46,960	2.65
Knott	13,404.98	2,555	2.63

Kentucky Detention Centers
 Medical Cost Per Inmate Day
 Ranking High To Low
 Fiscal Year Ending June 30, 2005
 (Continued)

Detention Centers	Medical Costs	Total Inmate Days	Medical Cost Per Inmate Day
Russell	\$ 26,649.29	10,220	\$ 2.61
Grant	283,909.52	110,900	2.56
Boyle/Mercer	220,576.67	87,412	2.52
Harlan	77,945.30	33,580	2.32
Barren	143,989.55	64,203	2.24
Clay	227,684.07	101,470	2.24
Larue	91,447.21	41,975	2.18
Ballard	53,097.40	24,495	2.17
Hancock	7,131.83	3,285	2.17
Woodford	53,745.13	27,464	1.96
Powell	21,401.95	10,950	1.95
Carter	97,225.39	50,559	1.92
Rockcastle	67,921.84	35,430	1.92
Wayne	122,039.00	63,762	1.91
Jessamine	103,032.53	55,587	1.85
Lincoln	72,585.22	40,990	1.77
Muhlenberg	144,094.63	82,125	1.75
Pulaski	139,557.95	82,653	1.69
Breckinridge	110,252.51	66,150	1.67
Lewis	38,585.34	23,725	1.63
Christian	413,624.73	255,521	1.62
Floyd	87,260.51	55,699	1.57
Graves	68,298.35	45,625	1.50
Clinton	14,154.24	9,490	1.49
Greenup	59,048.18	40,330	1.46
Meade	71,905.44	49,941	1.44
Grayson	292,214.55	204,385	1.43
Marion	143,322.40	101,202	1.42
Casey	91,393.17	65,308	1.40
Daviess	321,579.67	229,844	1.40
Clark	90,806.53	67,863	1.34
Boyd	72,601.18	54,750	1.33

Kentucky Detention Centers
 Medical Cost Per Inmate Day
 Ranking High To Low
 Fiscal Year Ending June 30, 2005
 (Continued)

Detention Centers	Medical Costs	Total Inmate Days	Medical Cost Per Inmate Day
Crittenden	\$ 8,338.96	6,435	\$ 1.30
Montgomery	70,790.76	54,750	1.29
Marshall	67,485.75	53,716	1.26
Laurel	188,149.48	151,031	1.25
Trigg	5,458.74	4,380	1.25
Pike	117,806.99	98,370	1.20
Rowan	50,774.27	45,625	1.11
Bullitt	67,933.94	64,924	1.05
Three Forks	60,223.52	64,843	0.93
Ohio	16,002.94	17,520	0.91
Hickman	26,653.86	32,118	0.83
Union	15,075.23	18,250	0.83
Carroll	46,742.97	57,894	0.81
Big Sandy	67,613.77	85,795	0.79
Bell	18,629.43	24,276	0.77
Letcher	23,156.14	31,025	0.75
Adair	24,985.29	34,394	0.73
Allen	17,271.00	25,756	0.67
Webster	17,106.37	35,772	0.48
Butler	7,233.09	16,425	0.44
Madison	30,297.90	83,950	0.36
Caldwell	2,893.83	12,737	0.23
Monroe	782.00	9,490	0.08
Totals	\$ 18,968,435.37	6,429,478.00	\$ 200.79
Average	\$ 220,563.20	74,761.37	\$ 2.33
Median	\$ 89,033.52	54,233.00	\$ 1.92

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Kentucky Detention Centers
 Medical Cost Per Inmate Day
 Alphabetical

Fiscal Year Ending June 30, 2005

Detention Centers	Medical Costs	Total Inmate Days	Medical Cost Per Inmate Day
Adair	\$ 24,985.29	34,394	\$ 0.73
Allen	17,271.00	25,756	0.67
Ballard	53,097.40	24,495	2.17
Barren	143,989.55	64,203	2.24
Bell	18,629.43	24,276	0.77
Big Sandy	67,613.77	85,795	0.79
Boone	273,369.00	85,147	3.21
Bourbon	95,874.28	31,025	3.09
Boyd	72,601.18	54,750	1.33
Boyle/Mercer	220,576.67	87,412	2.52
Breathitt	40,400.21	4,125	7.34
Breckinridge	110,252.51	66,150	1.67
Bullitt	67,933.94	64,924	1.05
Butler	7,233.09	16,425	0.44
Caldwell	2,893.83	12,737	0.23
Calloway	175,945.93	59,567	2.95
Campbell	415,942.01	66,607	6.24
Carroll	46,742.97	57,894	0.81
Carter	97,225.39	50,559	1.92
Casey	91,393.17	65,308	1.40
Christian	413,624.73	255,521	1.62
Clark	90,806.53	67,863	1.34
Clay	227,684.07	101,470	2.24
Clinton	14,154.24	9,490	1.49
Crittenden	8,338.96	6,435	1.30
Daviess	321,579.67	229,844	1.40
Estill	22,487.00	8,030	2.80
Floyd	87,260.51	55,699	1.57
Franklin	418,319.24	109,500	3.82
Fulton	253,285.81	94,473	2.68
Grant	283,909.52	110,900	2.56
Graves	68,298.35	45,625	1.50

Kentucky Detention Centers
 Medical Cost Per Inmate Day
 Alphabetical
 Fiscal Year Ending June 30, 2005
 (Continued)

Detention Centers	Medical Costs	Total Inmate Days	Medical Cost Per Inmate Day
Grayson	\$ 292,214.55	204,385	\$ 1.43
Greenup	59,048.18	40,330	1.46
Hancock	7,131.83	3,285	2.17
Hardin	591,719.85	161,193	3.67
Harlan	77,945.30	33,580	2.32
Hart	196,273.91	58,522	3.35
Henderson	598,606.93	152,261	3.93
Hickman	26,653.86	32,118	0.83
Hopkins	457,931.13	138,100	3.32
Jackson	31,613.65	10,950	2.89
Jessamine	103,032.53	55,587	1.85
Kenton	775,965.00	163,663	4.74
Knott	13,404.98	2,555	2.63
Larue	91,447.21	41,975	2.18
Laurel	188,149.48	151,031	1.25
Letcher	23,156.14	31,025	0.75
Lewis	38,585.34	23,725	1.63
Lexington Fayette Urban County Government	2,970,520.00	438,000	6.78
Lincoln	72,585.22	40,990	1.77
Livingston	28,955.66	4,380	6.61
Logan	202,871.46	63,254	3.21
Louisville Metropolitan	3,700,000.00	731,777	5.06
Madison	30,297.90	83,950	0.36
Marion	143,322.40	101,202	1.42
Marshall	67,485.75	53,716	1.26
Mason	124,490.07	46,960	2.65
McCracken	678,701.53	154,395	4.40
McCreary	76,297.04	12,426	6.14
Meade	71,905.44	49,941	1.44
Monroe	782.00	9,490	0.08
Montgomery	70,790.76	54,750	1.29

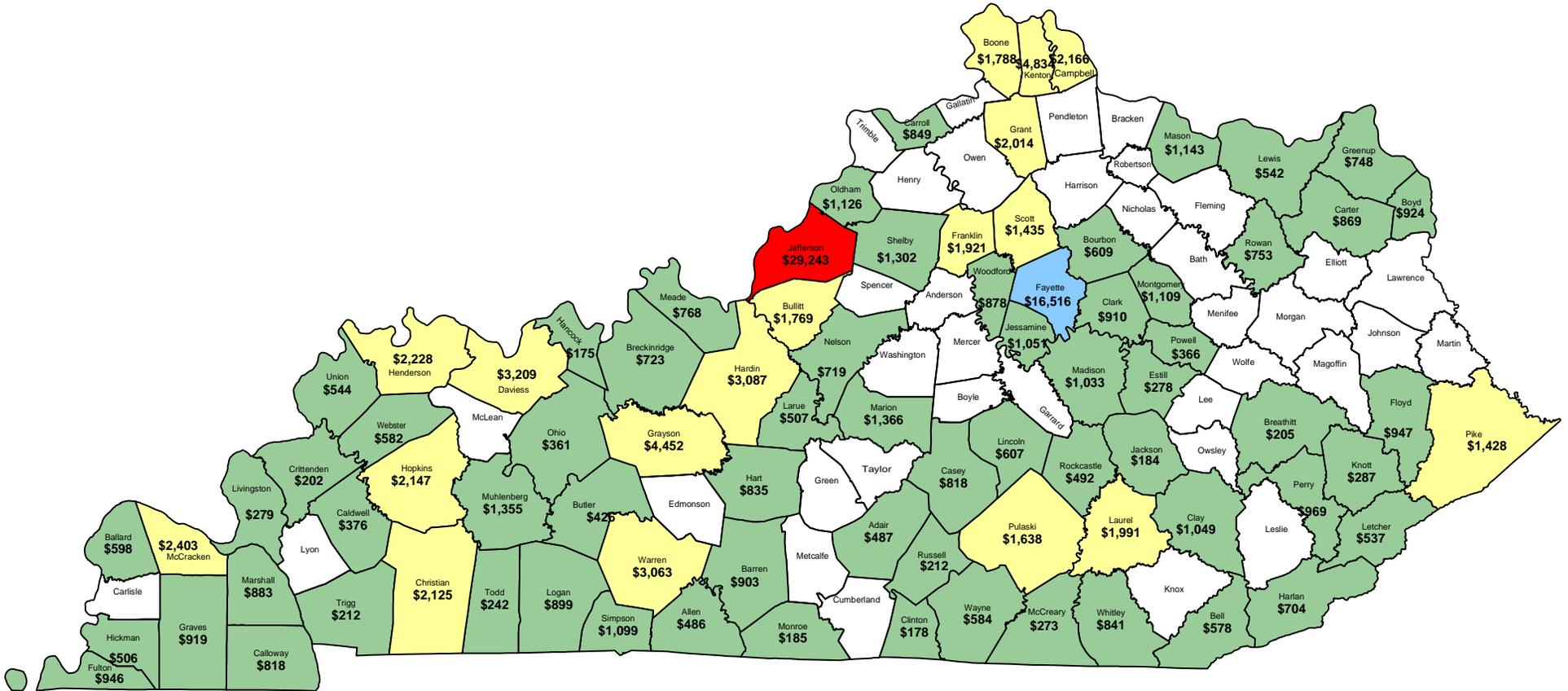
Kentucky Detention Centers
 Medical Cost Per Inmate Day
 Alphabetical
 Fiscal Year Ending June 30, 2005
 (Continued)

Detention Centers	Medical Costs	Total Inmate Days	Medical Cost Per Inmate Day
Muhlenberg	\$ 144,094.63	82,125	\$ 1.75
Nelson	153,665.44	51,376	2.99
Ohio	16,002.94	17,520	0.91
Oldham	129,903.00	29,124	4.46
Perry	248,711.03	91,250	2.73
Pike	117,806.99	98,370	1.20
Powell	21,401.95	10,950	1.95
Pulaski	139,557.95	82,653	1.69
Rockcastle	67,921.84	35,430	1.92
Rowan	50,774.27	45,625	1.11
Russell	26,649.29	10,220	2.61
Scott	91,354.10	28,272	3.23
Shelby	186,024.48	53,290	3.49
Simpson	260,405.36	62,050	4.20
Three Forks Regional Jail	60,223.52	64,843	0.93
Todd	27,792.06	6,570	4.23
Trigg	5,458.74	4,380	1.25
Union	15,075.23	18,250	0.83
Warren	765,444.07	216,019	3.54
Wayne	122,039.00	63,762	1.91
Webster	17,106.37	35,772	0.48
Whitley	181,673.63	68,248	2.66
Woodford	53,745.13	27,464	1.96
Totals	\$ 18,968,435.37	6,429,478.00	\$ 200.79
Average	\$ 220,563.20	74,761.37	\$ 2.33
Median	\$ 89,033.52	54,233.00	\$ 1.92

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Kentucky Detention Centers
Payroll Costs Including Fringe Benefits
In \$ Thousands

Fiscal Year Ending June 30, 2005



	Range	%	Count
	175 – 1,367	75.90	63
	1,428 – 4,835	21.69	18
	16,516 – 16,517	1.20	1
	29,243 – 29,243	1.20	1

Big Sandy Regional Detention Center	1,087
Boyle/Mercer Detention Center – Joint Venture	1,496
Three Forks Regional Detention Center	745

Average \$1,571

Kentucky Detention Centers
Payroll Costs Including Fringe Benefits
Ranking High To Low

Fiscal Year Ending June 30, 2005

Detention Center	Payroll Costs Including Fringe Benefits	Payroll	Fringe Benefits	Fringe Benefits Costs As A Percentage Of Payroll
Louisville Metropolitan	\$ 29,243,490.25	\$ 21,223,972.70	\$ 8,019,517.55	37.79%
Lexington Fayette Urban County				
Government	16,516,218.00	11,661,161.00	4,855,057.00	41.63%
Kenton	4,833,794.00	3,035,062.00	1,798,732.00	59.27%
Grayson	4,451,534.80	3,025,840.69	1,425,694.11	47.12%
Daviess	3,208,990.76	2,096,753.86	1,112,236.90	53.05%
Hardin	3,087,315.61	2,234,704.81	852,610.80	38.15%
Warren	3,062,954.08	2,241,768.50	821,185.58	36.63%
McCracken	2,402,841.18	1,793,538.59	609,302.59	33.97%
Henderson	2,227,823.25	1,695,687.22	532,136.03	31.38%
Campbell	2,166,100.33	1,548,632.40	617,467.93	39.87%
Hopkins	2,147,071.05	1,531,747.80	615,323.25	40.17%
Christian	2,125,451.90	1,799,903.23	325,548.67	18.09%
Grant	2,013,887.34	1,520,591.03	493,296.31	32.44%
Laurel	1,990,609.03	1,482,938.90	507,670.13	34.23%
Franklin	1,920,965.72	1,365,238.46	555,727.26	40.71%
Boone	1,787,698.25	1,253,696.18	534,002.07	42.59%
Bullitt	1,769,488.59	1,252,815.23	516,673.36	41.24%
Pulaski	1,637,984.18	1,032,163.62	605,820.56	58.69%
Boyle/Mercer	1,496,114.50	1,031,339.11	464,775.39	45.07%
Scott	1,434,524.81	891,027.62	543,497.19	61.00%
Pike	1,428,141.62	959,656.46	468,485.16	48.82%
Marion	1,365,746.83	1,039,023.17	326,723.66	31.45%
Muhlenberg	1,355,142.96	1,022,642.96	332,500.00	32.51%
Shelby	1,301,521.45	915,385.79	386,135.66	42.18%
Mason	1,143,349.92	682,493.60	460,856.32	67.53%
Oldham	1,126,330.33	782,846.66	343,483.67	43.88%
Montgomery	1,109,204.64	838,968.14	270,236.50	32.21%
Simpson	1,098,673.00	808,321.66	290,351.34	35.92%
Big Sandy	1,086,978.88	842,173.04	244,805.84	29.07%
Jessamine	1,050,943.96	914,346.83	136,597.13	14.94%
Clay	1,048,901.65	775,801.57	273,100.08	35.20%

Kentucky Detention Centers
 Payroll Costs Including Fringe Benefits
 Ranking High To Low
 Fiscal Year Ending June 30, 2005
 (Continued)

Detention Center	Payroll Costs Including Fringe Benefits	Payroll	Fringe Benefits	Fringe Benefits Costs As A Percentage Of Payroll
Madison	\$ 1,033,321.74	\$ 831,061.76	\$ 202,259.98	24.34%
Perry	969,308.06	840,574.00	128,734.06	15.32%
Floyd	947,084.10	654,186.18	292,897.92	44.77%
Fulton	946,400.77	693,935.49	252,465.28	36.38%
Boyd	923,800.21	709,272.98	214,527.23	30.25%
Graves	918,686.83	800,993.82	117,693.01	14.69%
Clark	909,797.27	705,706.95	204,090.32	28.92%
Barren	903,129.57	632,691.47	270,438.10	42.74%
Logan	899,286.53	647,810.95	251,475.58	38.82%
Marshall	882,878.34	690,866.31	192,012.03	27.79%
Woodford	877,827.83	644,403.67	233,424.16	36.22%
Carter	868,792.95	647,014.88	221,778.07	34.28%
Carroll	848,915.10	602,005.54	246,909.56	41.01%
Whitley	841,038.96	644,930.84	196,108.12	30.41%
Hart	835,300.82	641,795.69	193,505.13	30.15%
Casey	818,168.65	642,295.88	175,872.77	27.38%
Calloway	818,143.33	664,712.19	153,431.14	23.08%
Meade	767,508.56	595,474.28	172,034.28	28.89%
Rowan	752,504.80	554,822.03	197,682.77	35.63%
Greenup	748,336.49	544,281.96	204,054.53	37.49%
Three Forks Regional	745,149.68	613,614.51	131,535.17	21.44%
Breckinridge	723,194.15	624,950.27	98,243.88	15.72%
Nelson	718,830.38	576,284.47	142,545.91	24.74%
Harlan	704,480.47	528,497.51	175,982.96	33.30%
Bourbon	609,226.86	458,051.86	151,175.00	33.00%
Lincoln	606,669.23	462,634.76	144,034.47	31.13%
Ballard	598,443.54	453,008.87	145,434.67	32.10%
Wayne	583,656.00	447,819.00	135,837.00	30.33%
Webster	582,377.37	456,893.41	125,483.96	27.46%
Bell	577,634.24	430,280.64	147,353.60	34.25%
Union	544,324.83	362,556.66	181,768.17	50.14%
Lewis	542,170.22	451,519.50	90,650.72	20.08%

Kentucky Detention Centers
 Payroll Costs Including Fringe Benefits
 Ranking High To Low
 Fiscal Year Ending June 30, 2005
 (Continued)

Detention Center	Payroll Costs Including Fringe Benefits	Payroll	Fringe Benefits	Fringe Benefits Costs As A Percentage Of Payroll
Letcher	\$ 536,840.02	\$ 413,519.27	\$ 123,320.75	29.82%
LaRue	507,133.23	386,654.34	120,478.89	31.16%
Hickman	505,690.45	392,821.96	112,868.49	28.73%
Rockcastle	492,149.23	409,467.28	82,681.95	20.19%
Adair	487,146.73	361,477.83	125,668.90	34.77%
Allen	486,426.49	376,887.66	109,538.83	29.06%
Butler	426,314.12	307,829.99	118,484.13	38.49%
Caldwell	376,287.26	278,412.79	97,874.47	35.15%
Powell	366,483.27	284,926.15	81,557.12	28.62%
Ohio	360,583.05	276,098.66	84,484.39	30.60%
Knott	286,948.43	183,516.07	103,432.36	56.36%
Livingston	279,180.37	204,763.27	74,417.10	36.34%
Estill	278,289.45	217,431.62	60,857.83	27.99%
McCreary	272,703.65	203,054.65	69,649.00	34.30%
Todd	241,899.64	204,959.96	36,939.68	18.02%
Trigg	212,293.87	184,051.33	28,242.54	15.34%
Russell	212,076.90	173,564.72	38,512.18	22.19%
Breathitt	204,883.30	178,935.29	25,948.01	14.50%
Crittenden	202,098.92	170,581.55	31,517.37	18.48%
Monroe	185,011.00	161,448.00	23,563.00	14.59%
Jackson	183,828.64	147,755.63	36,073.01	24.41%
Clinton	178,078.27	142,049.00	36,029.27	25.36%
Hancock	174,710.94	128,534.93	46,176.01	35.92%
Totals	<u>\$ 135,143,237.98</u>	<u>\$ 98,343,933.11</u>	<u>\$ 36,799,304.87</u>	<u>2879.48%</u>
Average	<u>\$ 1,571,433.00</u>	<u>\$ 1,143,534.11</u>	<u>\$ 427,898.89</u>	<u>33.48%</u>
Median	<u>\$ 858,854.03</u>	<u>\$ 644,667.26</u>	<u>\$ 194,806.63</u>	<u>32.76%</u>

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Kentucky Detention Centers
Payroll Costs to Inmate Days Ratio
Ranking High To Low

Fiscal Year Ending June 30, 2005

Detention Centers	Payroll Cost Including Fringe Benefits	Total Inmate Days Per Survey	Payroll Costs to Inmate Days Ratio
Livingston	\$ 279,180.37	4,380	\$ 63.74
Knott	286,948.43	2,555	56.15
Scott	1,434,524.81	28,272	50.74
Trigg	212,293.87	4,380	48.47
Hancock	174,710.94	3,650	47.87
Louisville Metropolitan	29,243,490.25	731,777	39.96
Oldham	1,126,330.33	29,124	38.67
Lexington Fayette Urban County Government	16,516,218.00	438,000	37.71
Breathitt	204,883.30	4,125	37.25
Todd	241,899.64	6,570	36.82
Estill	278,289.45	8,030	34.66
Powell	366,483.27	10,950	33.47
Campbell	2,166,100.33	66,607	32.52
Woodford	877,827.83	27,464	31.96
Crittenden	202,098.92	6,435	31.41
Union	544,324.83	18,250	29.83
Caldwell	376,287.26	12,737	29.54
Kenton	4,833,794.00	163,663	29.54
Bullitt	1,769,488.59	64,924	27.25
Butler	426,314.12	16,425	25.96
Ballard	598,443.54	24,495	24.43
Shelby	1,301,521.45	53,290	24.42
Mason	1,143,349.92	46,960	24.35
Bell	577,634.24	24,276	23.79
Lewis	542,170.22	23,725	22.85
McCreary	272,703.65	12,426	21.95
Grayson	4,451,534.80	204,385	21.78
Boone	1,787,698.25	85,147	21.00
Harlan	704,480.47	33,580	20.98
Russell	212,076.90	10,220	20.75
Ohio	360,583.05	17,520	20.58
Montgomery	1,109,204.64	54,750	20.26

Kentucky Detention Centers
 Ranking High To Low
 Payroll Costs to Inmate Days Ratio
 Fiscal Year Ending June 30, 2005
 (Continued)

Detention Centers	Payroll Cost Including Fringe Benefits	Total Inmate Days Per Survey	Payroll Costs to Inmate Days Ratio
Graves	\$ 918,686.83	45,625	\$ 20.14
Pulaski	1,637,984.18	82,653	19.82
Bourbon	609,226.86	31,025	19.64
Monroe	185,011.00	9,490	19.50
Hardin	3,087,315.61	161,193	19.15
Jessamine	1,050,943.96	55,587	18.91
Allen	486,426.49	25,756	18.89
Clinton	178,078.27	9,490	18.76
Greenup	748,336.49	40,330	18.56
Grant	2,013,887.34	110,900	18.16
Simpson	1,098,673.00	62,050	17.71
Franklin	1,920,965.72	109,500	17.54
Letcher	536,840.02	31,025	17.30
Carter	868,792.95	50,559	17.18
Boyle/Mercer	1,496,114.50	87,412	17.12
Floyd	947,084.10	55,699	17.00
Boyd	923,800.21	54,750	16.87
Jackson	183,828.64	10,950	16.79
Muhlenberg	1,355,142.96	82,125.00	16.50
Rowan	752,504.80	45,625	16.49
Marshall	882,878.34	53,716	16.44
Webster	582,377.37	35,772	16.28
Hickman	505,690.45	32,118	15.74
McCracken	2,402,841.18	154,395	15.56
Hopkins	2,147,071.05	138,100	15.55
Meade	767,508.56	49,941	15.37
Lincoln	606,669.23	40,990	14.80
Carroll	848,915.10	57,894	14.66
Henderson	2,227,823.25	152,261	14.63
Pike	1,428,141.62	98,370	14.52
Hart	835,300.82	58,522	14.27
Logan	899,286.53	63,254	14.22

Kentucky Detention Centers
 Ranking High To Low
 Payroll Costs to Inmate Days Ratio
 Fiscal Year Ending June 30, 2005
 (Continued)

Detention Centers	Payroll Cost Including Fringe Benefits	Total Inmate Days Per Survey	Payroll Costs to Inmate Days Ratio
Warren	\$ 3,062,954.08	216,019	\$ 14.18
Adair	487,146.73	34,394	14.16
Barren	903,129.57	64,203	14.07
Nelson	718,830.38	51,376.00	13.99
Daviess	3,208,990.76	229,844	13.96
Rockcastle	492,149.23	35,430	13.89
Calloway	818,143.33	59,567	13.73
Marion	1,365,746.83	101,202	13.50
Clark	909,797.27	67,863	13.41
Laurel	1,990,609.03	151,031	13.18
Big Sandy	1,086,978.88	85,795	12.67
Casey	818,168.65	65,308	12.53
Whitley	841,038.96	68,248	12.32
Madison	1,033,321.74	83,950	12.31
LaRue	507,133.23	41,975	12.08
Three Forks Regional	745,149.68	64,843	11.49
Breckinridge	723,194.15	66,150	10.93
Perry	969,308.06	91,250	10.62
Clay	1,048,901.65	101,470	10.34
Fulton	946,400.77	94,473	10.02
Wayne	583,656.00	63,762	9.15
Christian	2,125,451.90	255,521	8.32
Totals	\$ 135,143,237.98	6,429,843	\$ 1,845.58
Average	\$ 1,571,433.00	74,766	\$ 21.46
Median	\$ 858,854.03	54,233	\$ 17.63

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Kentucky Detention Centers
Payroll Costs Including Fringe Benefits
Alphabetical

Fiscal Year Ending June 30, 2005

Detention Centers	Payroll Costs Including Fringe Benefits	Total Inmate Days Per Survey	Payroll Costs to Inmate Days Ratio
Adair	\$ 487,146.73	34,394	14.16
Allen	486,426.49	25,756	18.89
Ballard	598,443.54	24,495	24.43
Barren	903,129.57	64,203	14.07
Bell	577,634.24	24,276	23.79
Big Sandy	1,086,978.88	85,795	12.67
Boone	1,787,698.25	85,147	21.00
Bourbon	609,226.86	31,025	19.64
Boyd	923,800.21	54,750	16.87
Boyle/Mercer	1,496,114.50	87,412	17.12
Breathitt	204,883.30	4,125	37.25
Breckinridge	723,194.15	66,150	10.93
Bullitt	1,769,488.59	64,924	27.25
Butler	426,314.12	16,425	25.96
Caldwell	376,287.26	12,737	29.54
Calloway	818,143.33	59,567	13.73
Campbell	2,166,100.33	66,607	32.52
Carroll	848,915.10	57,894	14.66
Carter	868,792.95	50,559	17.18
Casey	818,168.65	65,308	12.53
Christian	2,125,451.90	255,521	8.32
Clark	909,797.27	67,863	13.41
Clay	1,048,901.65	101,470	10.34
Clinton	178,078.27	9,490	18.76
Crittenden	202,098.92	6,435	31.41
Daviess	3,208,990.76	229,844	13.96
Estill	278,289.45	8,030	34.66
Floyd	947,084.10	55,699	17.00
Franklin	1,920,965.72	109,500	17.54
Fulton	946,400.77	94,473	10.02

Kentucky Detention Centers
 Payroll Costs Including Fringe Benefits
 Alphabetical
 Fiscal Year Ending June 30, 2005
 (Continued)

Detention Centers	Payroll Costs Including Fringe Benefits	Total Inmate Days Per Survey	Payroll Costs to Inmate Days Ratio
Grant	\$ 2,013,887.34	110,900	18.16
Graves	918,686.83	45,625	20.14
Grayson	4,451,534.80	204,385	21.78
Greenup	748,336.49	40,330	18.56
Hancock	174,710.94	3,650	47.87
Hardin	3,087,315.61	161,193	19.15
Harlan	704,480.47	33,580	20.98
Hart	835,300.82	58,522	14.27
Henderson	2,227,823.25	152,261	14.63
Hickman	505,690.45	32,118	15.74
Hopkins	2,147,071.05	138,100	15.55
Jackson	183,828.64	10,950	16.79
Jessamine	1,050,943.96	55,587	18.91
Kenton	4,833,794.00	163,663	29.54
Knott	286,948.43	2,555	56.15
LaRue	507,133.23	41,975	12.08
Laurel	1,990,609.03	151,031	13.18
Letcher	536,840.02	31,025	17.30
Lewis	542,170.22	23,725	22.85
Lexington Fayette Urban County Government	16,516,218.00	438,000	37.71
Lincoln	606,669.23	40,990	14.80
Livingston	279,180.37	4,380	63.74
Logan	899,286.53	63,254	14.22
Louisville Metropolitan	29,243,490.25	731,777	39.96
Madison	1,033,321.74	83,950	12.31
Marion	1,365,746.83	101,202	13.50
Marshall	882,878.34	53,716	16.44

Kentucky Detention Centers
 Payroll Costs to Inmate Days Ratio
 Alphabetical
 Fiscal Year Ending June 30, 2005
 (Continued)

Detention Centers	Payroll Cost Including Fringe Benefits	Total Inmate Days Per Survey	Payroll Costs to Inmate Days Ratio
Mason	\$ 1,143,349.92	46,960	24.35
McCracken	2,402,841.18	154,395	15.56
McCreary	272,703.65	12,426	21.95
Meade	767,508.56	49,941	15.37
Monroe	185,011.00	9,490	19.50
Montgomery	1,109,204.64	54,750	20.26
Muhlenberg	1,355,142.96	82,125.00	16.50
Nelson	718,830.38	51,376.00	13.99
Ohio	360,583.05	17,520	20.58
Oldham	1,126,330.33	29,124	38.67
Perry	969,308.06	91,250	10.62
Pike	1,428,141.62	98,370	14.52
Powell	366,483.27	10,950	33.47
Pulaski	1,637,984.18	82,653	19.82
Rockcastle	492,149.23	35,430	13.89
Rowan	752,504.80	45,625	16.49
Russell	212,076.90	10,220	20.75
Scott	1,434,524.81	28,272	50.74
Shelby	1,301,521.45	53,290	24.42
Simpson	1,098,673.00	62,050	17.71
Three Forks Regional	745,149.68	64,843	11.49
Todd	241,899.64	6,570	36.82
Trigg	212,293.87	4,380	48.47
Union	544,324.83	18,250	29.83
Warren	3,062,954.08	216,019	14.18
Wayne	583,656.00	63,762	9.15

Kentucky Detention Centers
 Payroll Costs Including Fringe Benefits
 Alphabetical
 Fiscal Year Ending June 30, 2005
 (Continued)

Detention Centers	Payroll Costs Including Fringe Benefits	Total Inmate Days Per Survey	Payroll Costs to Inmate Days Ratio
Webster	\$ 582,377.37	35,772	\$ 16.28
Whitley	841,038.96	68,248	12.32
Woodford	877,827.83	27,464	31.96
Totals	\$ 135,143,237.98	6,429,843	\$ 1,845.58
Average Payroll Cost	\$ 1,571,433.00	74,766	\$ 21.46
Median Payroll Cost	\$ 858,854.03	54,233	\$ 17.63